



State of Wisconsin
2023 - 2024 LEGISLATURE

LRB-3255/1
ALL:amn

ENGROSSED 2023 ASSEMBLY BILL 245

May 17, 2023 - Printed by direction of SENATE CHIEF CLERK.

1 **AN ACT to repeal** 49.45 (51), 60.85 (1) (f), 66.1105 (2) (d), 70.043, 70.11 (42), 70.47
2 (15), 70.53 (1) (a), 71.07 (5n) (a) 5. d., 71.28 (5n) (a) 5. d., 76.07 (4g) (a) 11. and
3 12., 76.69, 79.01 (1), 79.01 (2d), 79.02 (3) (e) and 79.036 (2); **to renumber**
4 66.0608 (title); **to renumber and amend** 23.0917 (5t), 62.13 (2m) (title), 62.13
5 (2m) (a), 62.13 (2m) (b), 66.0608 (2), 66.0608 (3), 66.0608 (4), 77.51 (12t), 77.70
6 and 79.02 (3) (a); **to amend** 8.06, 26.03 (1m) (b) (intro.), 33.01 (9) (a), 33.01 (9)
7 (am) 1. and 2., 33.01 (9) (ar) 1., 33.01 (9) (b) 1., 40.02 (48) (b) 5., 40.21 (7) (b),
8 59.52 (25), 59.605 (3) (c), 59.875 (2) (a), 60.34 (1) (a), 60.85 (1) (h) 1. c., 60.85 (1)
9 (o), 61.26 (2), 61.26 (3), 62.09 (9) (a), 62.09 (9) (e), 62.13 (1), 62.13 (2) (b), 62.50
10 (1h), 62.50 (1m), 62.50 (3) (a), 62.50 (3) (am), 62.623 (1), 66.0435 (3) (c) 1. (intro.),
11 66.0435 (3) (g), 66.0435 (9), 66.0602 (1) (am), 66.0602 (1) (d), 66.0602 (3) (a),
12 66.0602 (3) (b), 66.0602 (3) (dm), 66.0602 (3) (ds), 66.0607 (1), 66.1105 (2) (f) 1.
13 c., 66.1105 (2) (f) 2. e., 66.1105 (2) (i) 2., 66.1105 (6m) (c) 8., 66.1106 (1) (k), 70.02,
14 70.04 (1r), 70.05 (5) (a) 1., 70.10, 70.119 (3) (c), 70.13 (1), 70.13 (2), 70.13 (3),

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1 70.13 (7), 70.15 (2), 70.17 (1), 70.174, 70.18 (1), 70.18 (2), 70.19, 70.20, 70.21 (1),
2 70.21 (1m) (intro.), 70.21 (2), 70.22 (1), 70.22 (2) (a), 70.27 (1), 70.27 (3) (a), 70.27
3 (4), 70.27 (5), 70.27 (7) (b), 70.29, 70.30 (intro.), 70.34, 70.345, 70.35 (1), 70.35
4 (2), 70.35 (3), 70.35 (4), 70.35 (5), 70.36 (1), 70.36 (2), 70.43 (2), 70.44 (1), 70.47
5 (7) (aa), 70.49 (2), 70.50, 70.52, 70.65 (2) (a) 2., 70.65 (2) (b) (intro.), 70.68 (1),
6 70.73 (1) (b), 70.73 (1) (c), 70.73 (1) (d), 70.84, 70.855 (1) (intro.), 70.855 (1) (a),
7 70.855 (1) (b), 70.995 (1) (a), 70.995 (4), 70.995 (5), 70.995 (7) (b), 70.995 (8) (b)
8 1., 70.995 (12) (a), 71.07 (5n) (a) 5. a., 71.07 (5n) (a) 9. (intro.), 71.07 (5n) (a) 9.
9 a., 71.07 (5n) (d) 2., 71.07 (6e) (a) 5., 71.07 (9) (a) 3., 71.17 (2), 71.28 (5n) (a) 5.
10 a., 71.28 (5n) (a) 9. (intro.), 71.28 (5n) (a) 9. a., 71.28 (5n) (d) 2., 71.52 (7), 73.01
11 (5) (a), 76.02 (1), 76.03 (1), 76.07 (2), 76.07 (4g) (a) 10., 76.07 (4g) (a) 13., 76.125
12 (1), 76.24 (2) (a), 76.31, 76.82, chapter 77 (title), 77.04 (1), 77.54 (20n) (d) 2.,
13 77.54 (20n) (d) 3., 77.54 (57d) (b) 1., subchapter V (title) of chapter 77 [precedes
14 77.70], 77.71, 77.73 (2), (2m) and (3), 77.75, 77.76 (1), 77.76 (2), 77.76 (3), 77.76
15 (4), 77.77 (1) (a), 77.77 (1) (b), 77.77 (3), 77.78, 77.84 (1), 78.55 (1), 79.015, 79.02
16 (2) (b), 79.035 (title), 79.035 (4) (c) 2., 79.035 (4) (d) 2., 79.035 (4) (e) 2., 79.035
17 (4) (f) 2., 79.035 (4) (g), 79.035 (4) (h), 79.035 (4) (i), 79.035 (5), 79.035 (6), 79.035
18 (8), 79.05 (2) (c), 79.05 (3) (d), 119.04 (1), 174.065 (3), 256.15 (4m) (d), 256.15 (8)
19 (b) 3., 815.18 (3) (intro.) and 978.05 (6) (a); **to repeal and recreate** 62.50 (3)
20 (title), 79.035 (5) and 79.036 (1) (intro.); **to create** 13.94 (1) (w), 13.94 (1) (x),
21 13.94 (1) (y), 13.94 (1s) (c) 1m., 13.94 (1s) (c) 1s., 23.0917 (5t) (b), 25.17 (1) (jf),
22 25.491, 59.875 (2) (c), 59.875 (4), 59.90, 60.85 (5) (j), 62.50 (1j), 62.623 (3),
23 62.625, 62.90, 66.0144, 66.0145, 66.0441, 66.0602 (1) (cm), 66.0602 (1) (e),
24 66.0602 (3) (dq), 66.0602 (3) (dv), 66.0608 (title), 66.0608 (1) (fm), 66.0608 (2m),
25 66.1105 (4m) (b) 2m., 66.1105 (5) (j), 66.1106 (4) (e), 70.015, 70.111 (28), 70.17

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1 (3), 70.995 (5n), 71.07 (5n) (a) 9. c., 71.28 (5n) (a) 9. c., 73.03 (77), 76.025 (5),
2 76.074, 77.51 (12t) (a) to (c), 77.70 (2), 77.701, 77.76 (3r), 79.036, 79.037, 79.038,
3 79.039, 79.05 (4), 79.0965, 101.02 (7y), 111.70 (4) (mc) 7., 115.385 (1) (e), 115.385
4 (1g) (g), 118.124, 252.03 (2j), 256.15 (1) (ij), 256.15 (4) (a) 4., 256.15 (8) (bm),
5 256.15 (8) (fm), 256.15 (10m), 256.35 (3s) (bm) 5. and 706.05 (2m) (b) 3. of the
6 statutes; and **to affect** Laws of 1937, chapter 201, section 1 (4), Laws of 1937,
7 chapter 201, section 14A, Laws of 1937, chapter 201, section 21, Laws of 1937,
8 chapter 396, section 1 (3) (b), Laws of 1937, chapter 396, section 1 (4) (e) 2m.,
9 Laws of 1937, chapter 396, section 15 (1) and Laws of 1937, chapter 396, section
10 16A; **relating to:** county and municipal aid; imposing a city sales tax and an
11 additional county sales tax to pay the unfunded actuarial accrued liability of
12 city and county retirement systems; requiring newly hired city and county
13 employees of certain city agencies and counties to be enrolled in the Wisconsin
14 Retirement System; fire and police commissions of first class cities; eliminating
15 the personal property tax; reporting certain crimes and other incidents that
16 occur on school property or school transportation; advisory referenda; local
17 health officers; local public protection services; exceptions to local levy limits;
18 local regulation of certain quarry operations; emergency services; local
19 approval of projects and activities under the Warren Knowles-Gaylord Nelson
20 Stewardship 2000 Program; requiring a referendum; and granting
21 rule-making authority.

Analysis by the Legislative Reference Bureau

Engrossment information:

The text of Engrossed 2023 Assembly Bill 245, as passed by the assembly on May 17, 2023, consists of the following documents adopted in the assembly on May

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17, 2023: the bill as affected by Assembly Amendment 2 (as affected by chief clerk's correction). The text includes the May 16, 2023 chief clerk's correction to Assembly Bill 245.

Content of Engrossed 2023 Assembly Bill 245:

This bill modifies shared revenue programs, addresses the retirement systems of the City of Milwaukee and Milwaukee County, eliminates the personal property tax, and contains various other provisions described in further detail below.

SHARED REVENUE

Under current law, each county and municipality annually receives county and municipal aid payments. With certain exceptions, each county and municipality receives a county and municipal aid payment equal to the amount of the payment the county or municipality received in 2012. In addition, under current law, a municipality is eligible to receive an annual expenditure restraint payment if its property tax levy is greater than five mills and if the annual increase in its municipal budget is less than the sum of factors based on inflation and the increased value of property in the municipality as a result of new construction. Generally, the amount appropriated for the expenditure restraint program has not changed since 2003. In addition, current law provides state aid payments to counties and municipalities to compensate for certain property tax exemptions and for public utilities located in the county or municipality. Finally, current law provides state aid payments to municipalities that provide municipal services to state facilities.

The bill creates a trust fund designated as the local government fund. In 2024, counties and municipalities will receive a county and municipal aid payment equal to the amount of the payment received by the county or municipality in 2012. In subsequent years, a county or municipality will receive a county and municipal aid payment equal to the amount credited to the county and municipal aid account of the local government fund multiplied by the proportion of the total of county and municipal aid payments that the county or municipality received in 2024.

Also, beginning in 2024, the bill provides supplemental aid to counties and to cities, villages, and towns. The bill specifies separate formulas for distributing this supplemental county and municipal aid in 2024 for each of the following groups: 1) counties; 2) municipalities with less than 5,000 in population; 3) municipalities with between 5,000 and 30,000 in population; and 4) municipalities with over 30,000 in population. Under the bill, each municipality receives a supplemental county and municipal aid payment equal to at least 10 percent of municipality's county and municipal aid payment. In subsequent years, a county or municipality will receive a supplemental county and municipal aid payment equal to the amount credited to the supplemental county and municipal aid account of the local government fund multiplied by the proportion of the total of supplemental county and municipal aid payments that the county or municipality received in 2024. The supplemental county and municipal aid may be used only for law enforcement, fire protection, emergency medical services, emergency response communications, public works, and transportation.

Under the bill, grants received from the state or from the federal government for the purpose of providing law enforcement, fire protection, and emergency medical

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services are excluded from being considered in determining eligibility for an expenditure restraint program payment. Under current law, a municipality is eligible to receive an expenditure restraint program payment if its property tax levy is greater than five mills and if the annual increase in its municipal budget, subject to certain exceptions, is less than the sum of factors based on inflation and the increased value of property in the municipality as a result of new construction.

The bill also creates a program to provide innovation grants to counties and municipalities that apply for such grants. The innovation grants are awarded to counties and municipalities that submit an innovation plan to transfer certain county or municipal services to a county, municipality, nonprofit organization, or private entity, and to be approved, a plan must realize a projected savings of at least 10 percent of the total cost of providing the service. The bill specifies that transfers of the following services or duties are eligible for receiving an innovation grant: public safety, fire protection, emergency services, courts, jails, training, communications, information technology, administration, public works, economic development, tourism, public health, housing, planning, zoning, parks, and recreation. To be awarded a grant under the bill, a county or municipality must enter into an agreement or contract to transfer services or duties to a county, municipality, nonprofit organization, or private entity, and the agreement or contract must 1) specify the services or duties to be transferred; 2) transfer those services or duties for a minimum period of time specified in the bill; 3) indicate the cost of performing those services or duties in the year immediately preceding the transfer; and 4) specify the cost of performing those services or duties for the entire term of the agreement or contract. Innovation grant payments may be made beginning in the fiscal year after the Department of Revenue promulgates rules to administer the program and the two following fiscal years. DOR must annually submit a report to the Joint Committee on Finance concerning all grants awarded and must audit 10 percent of the grants awarded. Municipalities with a population of 5,000 or less may apply for a separate innovation planning grant to use only for staffing and consultant expenses for planning the transfer of local government services.

The bill also makes the following changes regarding payments to local governments:

1. Requires the Department of Administration to make aid payments to taxing jurisdictions to compensate them for the loss of property tax revenue due to the repeal of the remaining personal property tax, discussed in further detail below. Under current law, DOA makes payments to taxing jurisdictions for certain personal property that is exempt from local property taxes to compensate them for the corresponding loss of property tax revenue.

2. Eliminates grants made to local government units through the Medical Assistance program for providing transportation for medical care.

MILWAUKEE CITY AND COUNTY RETIREMENT SYSTEMS

The bill authorizes a first class city and a county in which a first class city is located to impose sales and use taxes, the revenue from which must be used to pay the unfunded actuarial accrued liability of the city and county retirement systems and to increase public safety services. The bill also requires newly hired employees

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of a city, city agency, or county, if the city or county imposes the taxes, to be enrolled in the Wisconsin Retirement System, closes the Employees' Retirement System of the City of Milwaukee and the Milwaukee County Employees' Retirement System to new employees, prohibits the city or county from creating a new retirement system, and prohibits the city or county from changing the benefits of employees that remain enrolled in the two systems. The bill also makes several changes to the statutes governing the fire and police commission (FPC) of a first class city, presently only the City of Milwaukee.

Sales and use tax

Under current law, a county may impose a sales and use tax at the rate of 0.5 percent of the sales price of tangible personal property, goods, and services sold or used in the county. The tax may be imposed only for the purpose of reducing the property tax levy.

Under the bill, a county in which a first class city is located (currently, Milwaukee County) may impose an additional sales and use tax at a rate not exceeding 0.375 percent of the sales price of tangible personal property, goods, and services sold or used in the county. Under the bill, DOR keeps 1.75 percent of the revenue from the additional tax for administrative expenses. The bill requires that the remaining revenue be used to pay the unfunded actuarial accrued liability of the county's retirement system and for public safety services. Under the bill, the tax does not take effect unless it is approved by the voters in the county at a referendum and the county chooses to join the WRS for all its new employees.

The bill also allows a first class city to impose a sales and use tax at a rate not exceeding 2.0 percent of the sales price of tangible personal property, goods, and services sold or used in the city. Under the bill, DOR keeps 1.75 percent of the revenue from the additional tax for administrative expenses. The bill requires that the remaining revenue be used to pay the unfunded actuarial accrued liability of the city's retirement system and for public safety services. Similar to the tax imposed by the county, the tax imposed by the city does not take effect unless it is approved by the voters in the city at a referendum and the city chooses to join the WRS for all its new employees.

The bill also requires the county and city to annually submit a report to JCF detailing how the tax revenues were spent in the previous year. In addition, the bill requires the Legislative Audit Bureau to conduct a financial audit of the taxes imposed by the county and city once every five years, to annually conduct a financial audit of the retirement systems of the county and city, and to, at least every five years, contract to audit the actuarial performance of those retirement systems.

Under the bill, if in any year the county or city does not make the required contribution to the unfunded actuarial accrued liability of its respective retirement system, DOR will reduce the amount of the county's or city's shared revenue payment by the amount of the unpaid contribution and pay that amount towards the unfunded actuarial accrued liability. Also, if in any year the county or city uses the sales tax revenue for a purpose not authorized under the bill, DOR will reduce the shared revenue payment to the county or city, as appropriate, by the amount of the unauthorized expenditure.

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Under the bill, the sales tax is no longer imposed after the county or city has paid in full the unfunded actuarial accrued liability of its respective retirement system.

Under current law, Milwaukee County and the City of Milwaukee each operate their own retirement systems, providing retirement benefits to individuals employed by the county or city. The bill requires that employees initially hired by Milwaukee County or the City of Milwaukee after December 31 in the year the county adopts an ordinance to impose a 1 percent sales and use tax and elects to join the WRS are covered under the WRS and not the county's or city's retirement system.

Provisions applicable to city of Milwaukee and Milwaukee County

In addition, the bill provides certain requirements or limitations for a city or county that is authorized to impose the sales tax under the bill. Among these requirements and limitations that apply to a first class city are:

1. The total amount of spending for cultural or entertainment matters or involving partnerships with nonprofit groups is limited to not more than 5 percent of the total city budget.

2. Net new program spending or position authorizations may occur only upon a two-thirds vote of all of the members of the common council.

3. The city may not use moneys raised by levying taxes for funding any position for which the principal duties consist of promoting individuals on the basis of their race, color, ancestry, national origin, or sexual orientation.

4. The city may not use moneys raised by levying taxes for developing, operating, or maintaining a rail fixed guideway transportation system (street car).

5. The city must maintain the level of law enforcement and fire department staffing at at least the current level.

6. The school board of the school district that is located in the first class city must ensure that 25 school resource officers are present at schools in the school district during school hours and that a reasonable number are present during other school-related activities, and that, beginning in the 2025-26 school year, the school board must consider the statistics required to be collected on violations of municipal disorderly conduct ordinances and certain crimes, as further described below, to allocate the school resource officers to specific schools in the school district.

7. Under current law, project costs for a tax incremental district (TID) in the city of Milwaukee may not include direct or indirect expenses related to operating a street car in the city of Milwaukee. The bill also excludes expenses relating to developing or constructing a street car from inclusion as project costs in a TID in the city of Milwaukee, with the exception of development and construction costs for a project referred to as the Lakefront Line.

8. Current law authorizes the FPC of a first class city to prescribe general policies and standards for the police and fire departments and to prescribe rules for the government of the members of the departments. Also under current law, an FPC of a first class city consists of seven or nine members selected by the mayor. The bill requires that of those members at least one is selected from a list provided by the employee association that represents nonsupervisory law enforcement officers and the employee association that represents fire fighters. Individuals included in these

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lists must be residents of the city, must have professional law enforcement experience or professional fire fighting experience, respectively, and may not be currently employed as a professional law enforcement officer or fire fighter, respectively. The bill also transfers authority for the control and management of the police and fire departments from the FPC to the chief of each department. Policies established for the control and management of the departments may be modified or suspended by a two-thirds vote of the common council.

Among the requirements and limitations that apply to a county in which a first class city is located are:

1. The total amount of spending for cultural or entertainment matters or involving partnerships with nonprofit groups is limited to not more than 5 percent of the total county budget.

2. Net new program spending or position authorizations may occur only upon a two-thirds vote of all of the members of the county board.

ELIMINATION OF THE PERSONAL PROPERTY TAX

Under current law, beginning with the property tax assessments as of January 1, 2018, machinery, tools, and patterns, not including those items used in manufacturing, are exempt from the personal property tax. However, beginning in 2019, the state pays each taxing jurisdiction an amount equal to the property taxes levied on those items of personal property for the property tax assessments as of January 1, 2017.

Under the bill, beginning with the property tax assessments as of January 1, 2024, no items of personal property will be subject to the property tax.

Under current law, generally, public utilities, including railroad companies, are subject to a license fee imposed by the state instead of being subject to local property taxes. This bill creates a personal property tax exemption to the license fee for railroad companies in order to comply with the requirements of the federal Railroad Revitalization and Regulatory Reform Act.

The bill also makes a number of technical changes related to the repeal of the personal property tax, such as providing a process whereby manufacturing establishments located in this state that do not own real property in this state may continue to claim the manufacturing income tax credit.

OTHER PROVISIONS***Prohibition of certain discrimination***

The bill prohibits a political subdivision, which means a county, city, village, or town, from discriminating against or providing a preference in hiring or contracting based on race, color, ancestry, national origin, or sexual orientation unless it is required to receive federal aid.

Collection of certain data related to criminal or ordinance violations occurring on school property

Beginning in the 2024-25 school year, the bill requires public high schools and private high schools participating in a parental choice program to collect statistics on violations of municipal disorderly conduct ordinances and certain crimes, including homicide, sexual assault, burglary, battery, and arson, that occur on school

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property or on transportation provided by the school. The high school must collect statistics about the crime or disorderly conduct only if 1) it occurred on a weekday between the hours of 6 a.m. and 10 p.m.; 2) it is reported to law enforcement; and 3) a charge is filed or citation is issued. The bill further requires that the collected statistics be reported to the Department of Public Instruction and included on the annual school and school district accountability report. In addition, the bill clarifies that DPI may not consider crimes statistics reported by a school or school district for purposes of determining a school or school district's performance on the annual school and school district accountability report.

Maintenance of effort for protective services

The bill requires political subdivisions to certify to DOR that the political subdivision is maintaining a level of law enforcement and fire and emergency medical services that is at least equivalent to that provided in the previous year. County and municipal aid to political subdivisions that do not satisfy the maintenance of effort requirement are reduced by 15 percent.

Advisory referenda

The bill prohibits a county or municipality from holding an advisory referendum.

Local government spending reports

The bill requires DOR to annually produce a comparative local government spending report from information DOR annually collects from counties, municipalities, and public officers regarding the collection of taxes, receipts from licenses, and the expenditure of public funds and to create and maintain a web page on its Internet site to display the information contained in the report.

Local health officer

The bill prohibits a local health officer from issuing a mandate to close a business in order to control an outbreak or epidemic of communicable disease for longer than 14 days unless the governing body of the governmental unit in which the order is intended to apply approves an extension. Under the bill, no approved extension may be longer than 14 days.

Levy limit reduction for service transfers

Generally under current law, local levy limits are applied to the property tax levies that are imposed by a political subdivision in December of each year. Current law prohibits any political subdivision from increasing its levy by a percentage that exceeds its "valuation factor," which is defined as the greater of either 0 percent or the percentage change in the political subdivision's equalized value due to new construction, less improvements removed.

Also under current law, if a political subdivision transfers to another governmental unit the responsibility to provide a service that it provided in the previous year, the levy increase limit otherwise applicable in the current year is decreased to reflect the cost that the political subdivision would have incurred to provide that service. Similarly, if a political subdivision increases the services that it provides by adding the responsibility for providing a service transferred to it by another governmental unit that provided the service in the previous year, the levy

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increase limit otherwise applicable in the current year is increased to reflect the cost of that service. The bill repeals both of these provisions.

Local regulation of nonmetallic quarries

The bill limits the ability of a political subdivision to place limits or conditions on the operation of quarries from which nonmetallic materials that are used primarily in the construction or repair of public transportation facilities, public infrastructure, or private construction or transportation projects are extracted, as follows:

1. The bill prohibits a political subdivision from requiring a quarry operator to obtain a permit unless, prior to the establishment of quarry operations, the political subdivision enacts an ordinance requiring a permit. The bill also prohibits a political subdivision from, during the duration of a permit that is required in order to operate a quarry, adding conditions to that permit unless the permittee consents and from requiring compliance with another political subdivision's requirements as a condition of the permit. In addition, if the permit is a permit that is granted pursuant to an ordinance that is not a zoning ordinance, any conditions in the permit must be related to the purpose of the ordinance authorizing the permit and be based on substantial evidence.

2. Under the bill, if a political subdivision enacts an ordinance, other than a zoning ordinance, regulating the operation of a quarry that was not in effect when quarry operations began at a quarry, the ordinance may not be applied to that quarry or to land that is contiguous to the land on which the quarry is located that a) has remained under common ownership, leasehold, or control with the land on which the quarry is located since the time the ordinance was enacted; b) can be shown to have been intended for quarry operations prior to the enactment of the ordinance; and c) is located in the same political subdivision.

3. The bill prohibits a political subdivision from limiting the times that activities related to extracting or processing minerals at a quarry occur if the minerals will be used in a public works project that requires nighttime construction or an emergency repair.

4. Under the bill, a political subdivision may not limit blasting at a quarry, except that the political subdivision may require the operator of the quarry to do any of the following: a) provide preblasting notice to owners of structures within the affected area and to the political subdivision; b) cause a third party to conduct a building survey of structures within the affected area; c) cause a third party to conduct a survey of and test any wells within the affected area; d) maintain records and reports; e) comply with other properly adopted local blasting regulations that are not related to airblast, flyrock, or ground vibration; and f) comply with requirements under current law and rules promulgated by the Department of Safety and Professional Services related to blasting.

The bill also allows a political subdivision to petition DSPS for an order granting the political subdivision the authority to impose additional restrictions and requirements related to blasting on a quarry operator that are more restrictive than requirements under current law and rules promulgated by DSPS related to blasting. DSPS may not charge a fee for the petition, but if the petition is related to the

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potential impact of blasting on a qualified historic building, DSPS may require the quarry operator to pay the costs of an impact study related to the building.

Emergency medical responder certification requirements

The bill also affects the requirements for certification as an emergency medical responder, formally known as a first responder. First, the bill prohibits the Department of Health Services from requiring an applicant who is applying for certification as an emergency medical responder to register with or take the examination of the National Registry of Emergency Medical Technicians (NREMT). An ambulance service provider or another emergency medical services program is allowed to require an emergency medical responder to register with or take the examination of the NREMT. Current rules promulgated by DHS require an applicant for a license as an emergency medical services practitioner at any level, including an emergency medical responder, to be registered with the NREMT or, in certain circumstances, to complete the NREMT examination.

Currently, an applicant for certification as an emergency medical responder who demonstrates to DHS that the education, training, instruction, or other experience gained by the applicant in connection with military service is substantially equivalent to the course required for emergency medical responder certification is considered to have satisfied completion of that course. The bill requires DHS to issue the certification for an applicant who has relevant education, training, and experience gained in connection with military service. For applicants with military service who are not affiliated with an ambulance service provider, the determination of whether an applicant has obtained the relevant education, training, and experience remains with DHS as under current law. For applicants with military service intending to volunteer for or be employed by an ambulance service provider or emergency medical services program, the determination of whether an applicant has obtained relevant education, training, and experience is solely within the discretion of that ambulance service provider or emergency medical services program.

Ambulance staffing

The bill allows an ambulance that is engaged in a nonemergent interfacility transport to be staffed with one emergency medical technician and one individual who has a certification in cardiopulmonary resuscitation. Currently, an ambulance may be staffed with any of the following: any two emergency medical services practitioners, licensed registered nurses, licensed physician assistants or physicians, or any combination of those individuals; one emergency medical services practitioner plus one individual with an emergency medical services practitioner training permit; or, for certain rural ambulance service providers, one emergency medical technician and one emergency medical responder.

Under the bill, an ambulance service provider or emergency medical services program may not prohibit an emergency medical responder or emergency medical services practitioner who is employed by or volunteering with it from being employed by or volunteering with another ambulance service provider or emergency medical services program.

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Under current law, a rural ambulance service provider may upgrade the service level of an ambulance to the highest level of license of any emergency services practitioner staffing that ambulance if approved by the medical director. The bill prohibits DHS from requiring a rural ambulance service provider to stock an ambulance with equipment to perform all functions that the emergency medical services practitioner with the highest level of license staffing the ambulance may perform in order to upgrade its ambulance service level.

Joint Committee on Finance approval of stewardship projects

The bill requires the Department of Natural Resources to obtain support from local governments before taking certain steps with respect to activities or projects that will be funded under the Warren Knowles-Gaylord Nelson Stewardship 2000 Program.

Current law authorizes the state to incur public debt for certain conservation activities under the stewardship program, which is administered by DNR. The state may incur this debt to acquire land for the state for conservation purposes and for property development activities and may award grants or state aid to certain local governmental units and nonprofit conservation organizations to acquire land for these purposes.

Under current law, under certain situations, stewardship moneys may not be obligated for a given project or activity unless DNR first notifies JCF in writing of the proposal. If the JCF cochairpersons do not notify DNR within 14 working days after DNR's notification that JCF has scheduled a meeting to review the proposal, DNR may obligate the moneys. If, within 14 working days after DNR's notification, the JCF cochairpersons notify DNR that JCF has scheduled a meeting to review the proposal, DNR may obligate the moneys only upon JCF's approval. This process is generally known as "passive review."

Current law provides that each city, village, or town (municipality) and each county may adopt a resolution supporting or opposing the proposed acquisition of land funded under the stewardship program. Under current law, if DNR receives a copy of such a resolution within 30 days after notifying the municipality or county, DNR must take the resolution into consideration before approving or denying the land acquisition. The bill expands these resolutions to apply to any stewardship program project or activity, but limits the application to a project or activity on land north of USH 8. The bill prohibits DNR from obligating stewardship money and from submitting a project or activity to JCF for passive review, if required, unless every municipality and county in which all or a portion of the land on which the project or activity will occur is located adopts a resolution supporting the project or activity by a simple majority vote of the governing body.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

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Because this bill relates to public employee retirement or pensions, it may be referred to the Joint Survey Committee on Retirement Systems for a report to be printed as an appendix to the bill.

For further information see the state and local fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 8.06 of the statutes is amended to read:

2 **8.06 Special elections may be called.** Towns, cities, villages, and, subject
3 to ss. 67.05 (6a) (a) 2. and 121.91 (3) (a), school districts, may call special elections
4 for any purpose authorized by law. If an election is called for a special referendum,
5 the election shall be noticed under s. 8.55. A county in which a 1st class city is located
6 may call an election for a special referendum for the purpose of imposing the tax
7 under s. 77.70 (2).

8 **SECTION 2.** 13.94 (1) (w) of the statutes is created to read:

9 13.94 (1) (w) Once every 5 years, conduct a financial audit of expenditures of
10 revenues generated by the sales and use taxes imposed under ss. 77.70 (2) and
11 77.701.

12 **SECTION 3.** 13.94 (1) (x) of the statutes is created to read:

13 13.94 (1) (x) Annually, conduct a financial audit of the retirement systems of
14 Milwaukee County and the city of Milwaukee, to include financial statements and
15 an evaluation of accounting controls and accounting records maintained by the
16 systems for individual participants and departments. Within 30 days after
17 completion of such audit, the bureau shall file with the legislature under s. 13.172
18 (2), the governor, the legislative reference bureau, the department of administration,

ENGROSSED ASSEMBLY BILL 245**SECTION 3**

1 and the respective systems a detailed report thereof, including specific instances, if
2 any, of illegal or improper transactions.

3 **SECTION 4.** 13.94 (1) (y) of the statutes is created to read:

4 13.94 (1) (y) At least once every 5 years, contract for an actuarial audit of the
5 retirement systems of Milwaukee County and the city of Milwaukee.

6 **SECTION 5.** 13.94 (1s) (c) 1m. of the statutes is created to read:

7 13.94 (1s) (c) 1m. The retirement systems of Milwaukee County and the city
8 of Milwaukee for the cost of the audits required to be performed of those systems
9 under sub. (1) (x) and (y).

10 **SECTION 6.** 13.94 (1s) (c) 1s. of the statutes is created to read:

11 13.94 (1s) (c) 1s. Milwaukee County and the city of Milwaukee for the cost of
12 the audits required to be performed under sub. (1) (w).

13 **SECTION 7g.** 23.0917 (5t) of the statutes is renumbered 23.0917 (5t) (intro.) and
14 amended to read:

15 23.0917 (5t) LOCAL GOVERNMENTAL RESOLUTIONS. (intro.) Each city, village,
16 town, or county may adopt a nonbinding resolution that supports or opposes the
17 proposed acquisition of land to be funded by moneys obligated from the appropriation
18 under s. 20.866 (2) (ta) if all or a portion of the land is located in the city, village, town,
19 or county. The department shall provide written notification of the proposed
20 acquisition to each city, village, town, or county in which the land is located. A city,
21 village, town, or county that adopts a resolution under this subsection shall provide
22 the department with a copy of the resolution. If All of the following apply to a
23 resolution under this subsection:

24 (a) For the proposed acquisition of land located south of USH 8, if the
25 department receives the copy within 30 days after the date that the city, village,

ENGROSSED ASSEMBLY BILL 245**SECTION 7g**

1 town, or county received the notification of the proposed acquisition, the department
2 shall take the resolution into consideration before approving or denying the
3 obligation of moneys for the acquisition from the appropriation under s. 20.866 (2)
4 (ta).

5 **SECTION 7s.** 23.0917 (5t) (b) of the statutes is created to read:

6 23.0917 (5t) (b) For the proposed acquisition of land located north of USH 8,
7 the department may not approve the obligation of moneys for the acquisition from
8 the appropriation under s. 20.866 (2) (ta) and may not notify the joint committee on
9 finance of the proposal, if required under sub. (6m), unless every city, village, town,
10 or county in which the land is located adopts a resolution under this subsection
11 approving the acquisition by a simple majority vote of the governing body.

12 **SECTION 9.** 25.17 (1) (jf) of the statutes is created to read:

13 25.17 (1) (jf) Local government fund (s. 25.491);

14 **SECTION 10.** 25.491 of the statutes is created to read:

15 **25.491 Local government fund. (1)** There is established a separate
16 nonlapsible trust fund designated as the local government fund.

17 **(2)** There is established in the local government fund a separate account that
18 is designated the “county and municipal aid account” to make the payments under
19 s. 79.036.

20 **(3)** There is established in the local government fund a separate account that
21 is designated the “expenditure restraint program account” to make the payments
22 under s. 79.05.

23 **(4)** There is established in the local government fund a separate account that
24 is designated “state aid, local government fund; tax exempt property” to make the
25 payments under s. 79.095.

ENGROSSED ASSEMBLY BILL 245**SECTION 10**

1 **(5)** There is established in the local government fund a separate account that
2 is designated “state aid, local government fund; personal property tax exemption” to
3 make the payments under s. 79.096.

4 **(6)** There is established in the local government fund a separate account that
5 is designated “state aid, local government fund; repeal of personal property taxes”
6 to make the payments under s. 79.0965.

7 **(7)** There is established in the local government fund a separate account that
8 is designated “state aid; video service provider fee” to make the payments under s.
9 79.097.

10 **(8)** There is established in the local government fund a separate account that
11 is designated “municipal services” to make payments as determined under s. 70.119
12 (7).

13 **(9)** There is established in the local government fund a separate account that
14 is designated the “supplemental county and municipal aid account” to make the
15 payments under s. 79.037.

16 **(10)** There is established in the local government fund a separate account that
17 is designated the “innovation account” to make the grant payments under s. 79.038
18 (1).

19 **(11)** There is established in the local government fund a separate account that
20 is designated the “innovation planning grants account” to make the grant payments
21 under s. 79.038 (2).

22 **(12)** There is established in the local government fund a separate account that
23 is designated the “community youth and family aids account” for the improvement
24 and provision of community-based juvenile delinquency-related services under s.
25 48.526 and juvenile correctional services under s. 301.26 and for reimbursement to

ENGROSSED ASSEMBLY BILL 245

1 counties having a population of less than 750,000 for the cost of court attached intake
2 services as provided in s. 938.06 (4).

3 **SECTION 11.** 26.03 (1m) (b) (intro.) of the statutes is amended to read:

4 26.03 **(1m)** (b) (intro.) Paragraph (a) 1. does not apply to a person harvesting
5 raw forest products on public lands, as defined in s. 70.13 (7), 2021 stats., to a person
6 harvesting raw forest products for fuel wood for his or her home consumption, to a
7 person harvesting for the purpose of clearing the land for agricultural use or to a
8 person harvesting from the person's own land, any of the following:

9 **SECTION 12.** 33.01 (9) (a) of the statutes is amended to read:

10 33.01 **(9)** (a) For the purpose of receiving notice under this chapter, a person
11 whose name appears as an owner of real property on the tax roll under s. 70.65 (2)
12 (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd Monday in December of
13 the previous year.

14 **SECTION 13.** 33.01 (9) (am) 1. and 2. of the statutes are amended to read:

15 33.01 **(9)** (am) 1. A person whose name appears as an owner of real property
16 on the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before
17 the 3rd Monday in December of the previous year.

18 2. The spouse of a person whose name appears as an owner of real property on
19 the tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the
20 3rd Monday in December of the previous year if the spouse is referred to on that tax
21 roll.

22 **SECTION 14.** 33.01 (9) (ar) 1. of the statutes is amended to read:

23 33.01 **(9)** (ar) 1. The person's name appears as an owner of real property on the
24 tax roll under s. 70.65 (2) (a) ~~1.~~ that was delivered under s. 74.03 on or before the 3rd
25 Monday in December of the previous year.

ENGROSSED ASSEMBLY BILL 245**SECTION 15**

1 **SECTION 15.** 33.01 (9) (b) 1. of the statutes is amended to read:

2 33.01 **(9)** (b) 1. Whose name appears as an owner of real property on the tax
3 roll under s. 70.65 (2) (a) ~~1~~, that was delivered under s. 74.03 on or before the 3rd
4 Monday in December of the previous year; or

5 **SECTION 15f.** 40.02 (48) (b) 5. of the statutes, as created by 2023 Wisconsin Act
6 4, is amended to read:

7 40.02 **(48)** (b) 5. A “county jailer” is an employee of a county whose principal
8 duties involve supervising, controlling, or maintaining a jail or house of correction
9 or the persons confined in a jail, as assigned by the sheriff under s. 59.27 (1), or the
10 persons confined in a house of correction, as assigned by a county board of
11 supervisors under s. 303.17, regardless of whether the employee has been sworn
12 regarding his or her duties or whether the employee serves on a full-time basis,
13 provided the department receives notification of the participant’s name as provided
14 in s. 40.06 (1) (d) and (dm). Notwithstanding par. (a), an employer may classify an
15 employee who is a county jailer as a protective occupation participant under par. (am)
16 23. without making a determination that the principal duties of the employee involve
17 active law enforcement or active fire suppression or prevention. A determination
18 under this subdivision may not be appealed under s. 40.06 (1) (e) or (em). A county
19 jailer is not a protective occupation participant if he or she so elects with the employer
20 under s. 59.52 (8m) or 2023 Wisconsin Act 4.

21 **SECTION 15m.** 40.21 (7) (b) of the statutes is amended to read:

22 40.21 **(7)** (b) Any municipal employer, other than a 1st class city or county with
23 a population of at least 750,000, that elects to be included within the provisions of
24 the Wisconsin Retirement System under sub. (1) on or after March 2, 2016, may
25 choose not to include any of its public utility employees.

ENGROSSED ASSEMBLY BILL 245**SECTION 16**

1 **SECTION 16.** 49.45 (51) of the statutes is repealed.

2 **SECTION 17.** 59.52 (25) of the statutes is amended to read:

3 59.52 **(25)** ADVISORY AND CONTINGENT REFERENDA. The board may conduct a
4 countywide referendum ~~for advisory purposes or~~ for the purpose of ratifying or
5 validating a resolution adopted or ordinance enacted by the board contingent upon
6 approval in the referendum. The board may not conduct a referendum for advisory
7 purposes, except for an advisory referendum regarding capital expenditures
8 proposed to be funded by the county property tax levy.

9 **SECTION 18m.** 59.605 (3) (c) of the statutes is amended to read:

10 59.605 **(3)** (c) 1. If a county transfers to another governmental unit
11 responsibility for providing any service that the county provided in the preceding
12 year, the levy rate limit otherwise applicable under this section to the county in the
13 current year is decreased to reflect the cost that the county would have incurred to
14 provide that service, as determined by the department of revenue. The levy rate limit
15 adjustment under this subdivision applies only if the county and transferee
16 governmental unit file a notice of service transfer with the department of revenue.

17 2. If a county increases the services that it provides by adding responsibility
18 for providing a service transferred to it from another governmental unit in any year,
19 the levy rate limit otherwise applicable under this section to the county in the current
20 year is increased to reflect the cost of that service, as determined by the department
21 of revenue. The levy rate limit adjustment under this subdivision applies only if the
22 county and transferor governmental unit file a notice of service transfer with the
23 department of revenue.

24 **SECTION 19.** 59.875 (2) (a) of the statutes is amended to read:

ENGROSSED ASSEMBLY BILL 245**SECTION 19**

1 59.875 (2) (a) Beginning on July 1, 2011, in any employee retirement system
2 of a county, except as otherwise provided in a collective bargaining agreement
3 entered into under subch. IV of ch. 111 and except as provided in ~~par. pars.~~ par. (b), and
4 (c), employees shall pay half of all actuarially required normal cost contributions for
5 funding benefits under the retirement system. The employer may not pay on behalf
6 of an employee any of the employee's share of the actuarially required contributions.

7 **SECTION 20.** 59.875 (2) (c) of the statutes is created to read:

8 59.875 (2) (c) In any employee retirement system of a county that has elected
9 to become a participating employer under the Wisconsin Retirement System under
10 s. 40.21 (1), except as provided in par. (b), irrespective of the funding status of the
11 retirement system, the employer shall pay the remaining balance of actuarially
12 determined normal cost contributions each year that is not covered by the employee
13 contributions.

14 **SECTION 21.** 59.875 (4) of the statutes is created to read:

15 59.875 (4) AMORTIZATION PERIOD FOR EMPLOYER CONTRIBUTIONS.
16 Notwithstanding any provision of law or actuarial rule, beginning on January 1,
17 2024, in any retirement system established under chapter 201, laws of 1937, the
18 required annual employer contribution shall be calculated using not more than a
19 30-year amortization period and an annual investment return assumption that is
20 the same as or less than the annual investment return assumption used by the
21 Wisconsin Retirement System for participating employees, as defined in s. 40.02
22 (46). Future unfunded actuarial accrued liability due to factors such as market
23 returns and standard actuarial practices may be amortized on the basis of standard
24 actuarial practices. The amortization period and investment return assumptions in
25 this subsection shall supersede any amortization period and investment return

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1 assumption adopted by the retirement system's actuary or retirement board. No
2 trustee or administrator of a retirement system of any retirement system established
3 under chapter 201, laws of 1937, shall be subject to liability for complying with this
4 subsection.

5 **SECTION 22.** 59.90 of the statutes is created to read:

6 **59.90 Provisions applicable to certain counties with special sales tax**
7 **authority.** All of the following apply to a county in which a 1st class city is located:

8 (1) With regard to the budget of the county, all of the following apply:

9 (a) The total amount of budgeted expenditures related to cultural or
10 entertainment matters or involving partnerships with nonprofit groups may not be
11 greater than 5 percent of the total amount of budgeted expenditures for the budget
12 period. This paragraph does not apply to any expenditure of a county for parks,
13 including zoos, or for health or transit services.

14 (b) When each department of the county submits estimated revenues and
15 expenditures for the ensuing budget period, it shall also provide a proposal to reduce
16 the department's expenditures for the ensuing fiscal period by an amount equal to
17 a total of 5 percent of the department's base level for its budget for the current fiscal
18 period.

19 (2) The board may enact an ordinance or adopt a resolution that includes new
20 program spending only upon a two-thirds vote of all of the members of the board.
21 This subsection does not apply to a program that is intended to reduce expenditures
22 or consolidate or reorganize existing services into a different administrative
23 structure without increasing expenditures. This subsection does not apply if the
24 county is not imposing a tax under s. 77.70 (2) (a).

ENGROSSED ASSEMBLY BILL 245**SECTION 22**

1 **(3)** The board may enact an ordinance or adopt a resolution that increases the
2 total number of positions in the county only upon a two-thirds vote of all of the
3 members of the board. This subsection does not apply if the county is not imposing
4 a tax under s. 77.70 (2) (a).

5 **(4)** The county shall prepare a report on changes to its compensation plan that
6 are necessary and desirable to make the county competitive in the market for
7 correctional workers at a sustainable level of funding.

8 **(5)** The county shall identify all buildings that the county has authority to sell
9 and that are not being used by the county and prepare a plan for the use or sale of
10 these buildings. The county shall submit that plan to the joint committee on finance
11 in the manner provided under s. 13.172 (2).

12 **(6)** (a) In this subsection, “qualified amount” means the required amount of the
13 retirement system’s unfunded actuarial accrued liability contribution in 2022.

14 (b) In any year in which the county imposes a tax under s. 77.70 (2) (a), other
15 than the first year in which the tax is imposed, the county shall spend a total of not
16 less than the qualified amount on the following:

- 17 1. The Milwaukee County circuit court.
- 18 2. The Milwaukee County secure residential care center for children and youth.
- 19 3. Maintaining or increasing the compensation of Milwaukee County
20 correctional workers.
- 21 4. The Milwaukee County medical examiner.

22 **SECTION 23.** 60.34 (1) (a) of the statutes is amended to read:

23 60.34 **(1)** (a) Except as provided in s. 66.0608 (3m), receive and take charge of
24 all money belonging to the town, or which is required by law to be paid into the town
25 treasury, and disburse the money under s. 66.0607.

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1 **SECTION 24.** 60.85 (1) (f) of the statutes is repealed.

2 **SECTION 25.** 60.85 (1) (h) 1. c. of the statutes is amended to read:

3 60.85 (1) (h) 1. c. Real property assembly costs, meaning any deficit incurred
4 resulting from the sale or lease as lessor by the town of real ~~or personal~~ property
5 within a tax incremental district for consideration which is less than its cost to the
6 town.

7 **SECTION 26.** 60.85 (1) (o) of the statutes is amended to read:

8 60.85 (1) (o) "Taxable property" means all real ~~and personal~~ taxable property
9 located in a tax incremental district.

10 **SECTION 27.** 60.85 (5) (j) of the statutes is created to read:

11 60.85 (5) (j) Upon receiving a written application from the town clerk, in a form
12 prescribed by the department of revenue, the department shall recalculate the base
13 value of a tax incremental district affected by 2023 Wisconsin Act (this act) to
14 remove the value of the personal property. A request received under this paragraph
15 no later than October 31 is effective in the year following the year in which the
16 request is made. A request received after October 31 is effective in the 2nd year
17 following the year in which the request is made.

18 **SECTION 28.** 61.26 (2) of the statutes is amended to read:

19 61.26 (2) Except as provided in s. 66.0608 (3m), receive all moneys belonging
20 or accruing to the village or directed by law to be paid to the treasurer.

21 **SECTION 29.** 61.26 (3) of the statutes is amended to read:

22 61.26 (3) Except as provided in s. 66.0608 (3m), deposit upon receipt the funds
23 of the village in the name of the village in the public depository designated by the
24 board. Failure to comply with this subsection shall be prima facie grounds for
25 removal from office. When the money is deposited, the treasurer and bonders are not

ENGROSSED ASSEMBLY BILL 245**SECTION 29**

1 liable for the losses defined by s. 34.01 (2), and the interest shall be paid into the
2 village treasury.

3 **SECTION 30.** 62.09 (9) (a) of the statutes is amended to read:

4 62.09 (9) (a) Except as provided in s. 66.0608 (3m), the treasurer shall collect
5 all city, school, county, and state taxes, receive all moneys belonging to the city or
6 which by law are directed to be paid to the treasurer, and pay over the money in the
7 treasurer's hands according to law.

8 **SECTION 31.** 62.09 (9) (e) of the statutes is amended to read:

9 62.09 (9) (e) Except as provided in s. 66.0608 (3m), the treasurer shall deposit
10 immediately upon receipt thereof the funds of the city in the name of the city in the
11 public depository designated by the council. Such deposit may be in either a demand
12 deposit or in a time deposit, maturing in not more than one year. Failure to comply
13 with the provisions hereof shall be prima facie grounds for removal from office. When
14 the money is so deposited, the treasurer and the treasurer's bonders shall not be
15 liable for such losses as are defined by s. 34.01 (2). The interest arising therefrom
16 shall be paid into the city treasury.

17 **SECTION 32.** 62.13 (1) of the statutes is amended to read:

18 62.13 (1) COMMISSIONERS. Except as provided in subs. (2), (2g), (2m), (2s), and
19 (8) (b) each city shall have a board of police and fire commissioners consisting of 5
20 citizens, 3 of whom shall constitute a quorum. The mayor shall annually, between
21 the last Monday of April and the first Monday of May, appoint in writing to be filed
22 with the secretary of the board, one member for a term of 5 years. No appointment
23 shall be made which will result in more than 3 members of the board belonging to
24 the same political party. The board shall keep a record of its proceedings.

25 **SECTION 33.** 62.13 (2) (b) of the statutes is amended to read:

ENGROSSED ASSEMBLY BILL 245**SECTION 33**

1 62.13 (2) (b) A city that creates a joint police or fire department with a village
2 under sub. (1m) and s. 61.65 is not required to create a separate board of police and
3 fire commissioners under this section. The city shall create a joint board of
4 commissioners to govern the joint department, as required in s. 61.65. If the city also
5 creates one separate protective services department in addition to the joint
6 protective services department, the city shall create a separate board of
7 commissioners to govern that department. A city's joint board of commissioners is
8 subject to s. 61.65 (3g) (d). A city's separate board of commissioners is subject to this
9 section.

10 **SECTION 34.** 62.13 (2m) (title) of the statutes is renumbered 62.13 (1m) (title)
11 and amended to read:

12 62.13 (1m) (title) JOINT DEPARTMENTS, ~~CONTRACT SERVICES.~~

13 **SECTION 35.** 62.13 (2m) (a) of the statutes is renumbered 62.13 (1m) and
14 amended to read:

15 62.13 (1m) A city may create a joint police department or a joint fire
16 department, or both, with another city, village, or town.

17 **SECTION 36.** 62.13 (2m) (b) of the statutes is renumbered 62.13 (2) (c) and
18 amended to read:

19 62.13 (2) (c) A city that creates a joint police department or a joint fire
20 department, or both, with another city under ~~par. (a)~~ sub. (1m) is not required to
21 create a separate board of police and fire commissioners under this section. The cities
22 shall create a joint board of commissioners to govern the joint department. If only
23 one joint department is created, each city shall retain its existing board of police and
24 fire commissioners to govern the separate department. The cities may jointly
25 determine the number of commissioners to be appointed to the joint board by each

ENGROSSED ASSEMBLY BILL 245**SECTION 36**

1 city and the length of the commissioners' terms. A majority of the commissioners is
2 a quorum. A joint board of commissioners that is created under this paragraph to
3 govern a joint police department is subject to the provisions of subs. (3) to (7n), a joint
4 board of commissioners that is created under this paragraph to govern a joint fire
5 department is subject to the provisions of subs. (8) to (12) and a joint board of
6 commissioners that is created under this paragraph to govern a joint police and fire
7 department is subject to the provisions of subs. (2) to (12).

8 **SECTION 37.** 62.50 (1h) of the statutes is amended to read:

9 62.50 (1h) ORGANIZATION. In all 1st class cities, however incorporated, there
10 shall be a board of fire and police commissioners, consisting of either 7 or 9 citizens,
11 not more than 3, if the board has 7 members, or 4, if the board has 9 members, of
12 whom shall at any time belong to the same political party. At least one member of
13 the board shall be selected from a list submitted under sub. (1j) by the employee
14 association that represents nonsupervisory law enforcement officers and at least one
15 member shall be selected from a list submitted under sub. (1j) by the employee
16 association that represents fire fighters. For an appointment that is required to be
17 selected from a list under this subsection, the mayor shall make the appointment
18 within 45 days after receiving a list under sub. (1j). The staff and members of the
19 board shall receive the salary or other compensation for their services fixed by the
20 common council. The salary shall be fixed at the same time and in the same manner
21 as the salary of other city officials and employees. Except as otherwise provided in
22 this subsection, a majority of the members-elect, as that term is used in s. 59.001
23 (2m), of the board shall constitute a quorum necessary for the transaction of
24 business. A 3-member panel of the board may conduct, and decide by majority vote,
25 a trial described under sub. (12) or may hear and decide, by majority vote, charges

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1 filed by an aggrieved person under sub. (19). It shall be the duty of the mayor of the
2 city, on or before the 2nd Monday in July, to appoint 7, or 9, members of the board,
3 designating the term of office of each, one to hold one year, 2 to hold 2 years, 2 to hold
4 3 years, one to hold 4 years if the board has 7 members, and 2 to hold 4 years if the
5 board has 9 members, and one to hold 5 years if the board has 7 members, and 2 to
6 hold 5 years if the board has 9 members, and until their respective successors shall
7 be appointed and qualified. Thereafter the terms of office shall be 5 years from the
8 2nd Monday in July, and until a successor is appointed and qualified. The mayor may
9 reduce the size of the board from 9 to 7 members by failing to appoint 2 successors
10 for individuals whose terms expire at the same time. Every person appointed a
11 member of the board shall be subject to confirmation by the common council and
12 every appointed member shall, before entering upon the duties of the office take and
13 subscribe the oath of office prescribed by article IV, section 28, of the constitution, and
14 file the same duly certified by the officer administering it, with the clerk of the city.
15 A member of the board may not continue in office after the expiration of his or her
16 term unless the member is reappointed to the board and confirmed by the common
17 council. Not later than the first day of the 7th month beginning after a member
18 appointed by the mayor is confirmed by the common council, the member shall enroll
19 in a training class that is related to the mission of the board and, not later than the
20 first day of the 13th month beginning after a member appointed by the mayor is
21 confirmed by the common council, the member shall complete the class. The training
22 class shall be conducted by the city. Appointments made prior to the time this
23 subchapter first applies to a 1st class city shall not be subject to confirmation by the
24 common council.

25 **SECTION 37m.** 62.50 (1j) of the statutes is created to read:

ENGROSSED ASSEMBLY BILL 245**SECTION 37m**

1 **62.50 (1j) SELECTION OF CERTAIN BOARD MEMBERS.** Lists of individuals submitted
2 under sub. (1h) by the employee association that represents nonsupervisory law
3 enforcement officers and the employee association that represents fire fighters for
4 selection shall each contain 3 names. Individuals included in a list under this
5 subsection by an employee association that represents nonsupervisory law
6 enforcement officers or fire fighters shall have professional law enforcement
7 experience or professional fire fighting experience, respectively, and shall be at least
8 5 years removed from service as a professional law enforcement officer or fire fighter,
9 respectively. Individuals included in a list under this subsection shall be residents
10 of the 1st class city and may not be currently employed by the 1st class city. A list
11 under this subsection shall be provided not more than 3 months after the occurrence
12 of a vacancy in a position to be filled by selection from a list under this subsection.

13 **SECTION 38.** 62.50 (1m) of the statutes is amended to read:

14 **62.50 (1m) POLICY REVIEW.** The board shall conduct at least once each year a
15 policy review of all aspects of the operations of the police and fire departments of the
16 city. ~~The board may prescribe general policies and standards for the departments~~
17 ~~and may advise the common council regarding any recommended policy changes.~~
18 board may inspect any property of the departments, including but not limited to
19 books and records, required for a review under this section.

20 **SECTION 39.** 62.50 (3) (title) of the statutes is repealed and recreated to read:

21 **62.50 (3) (title) REGULATION OF THE DEPARTMENTS.**

22 **SECTION 40.** 62.50 (3) (a) of the statutes is amended to read:

23 **62.50 (3) (a)** ~~The board may prescribe rules for the government of the members~~
24 ~~chief of each department shall establish policies relating to the control and~~
25 ~~management of each department and may delegate its rule-making authority to the~~

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1 ~~chief of each department. The board shall prescribe a procedure for review,~~
2 ~~modification and suspension of any rule which is prescribed by the chief, including,~~
3 ~~but not limited to, any rule which is in effect on March 28, 1984.~~

4 **SECTION 41.** 62.50 (3) (am) of the statutes is amended to read:

5 62.50 (3) (am) The common council may suspend or modify any rule prescribed
6 by the board policy established under par. (a) only upon a two-thirds vote of all of the
7 members of the common council.

8 **SECTION 42.** 62.623 (1) of the statutes is amended to read:

9 62.623 (1) Beginning on July 1, 2011, in any employee retirement system of a
10 1st class city, except as otherwise provided in a collective bargaining agreement
11 entered into under subch. IV of ch. 111 and except as provided in sub. subs. (2), and
12 (3) employees shall pay all employee required contributions for funding benefits
13 under the retirement system. The employer may not pay on behalf of an employee
14 any of the employee's share of the required contributions.

15 **SECTION 43.** 62.623 (3) of the statutes is created to read:

16 62.623 (3) In any employee retirement system of a 1st class city that is located
17 in a county with a population of more than 750,000 and that has elected to become
18 a participating employer in the Wisconsin Retirement System under s. 40.21 (1),
19 except as otherwise provided in sub. (2), irrespective of the funding status of the
20 retirement system, the employer shall pay the remaining balance of actuarially
21 determined normal cost contributions each year that is not covered by the employee
22 contributions.

23 **SECTION 44.** 62.625 of the statutes is created to read:

24 **62.625 Amortization period for employer contributions.**

25 Notwithstanding any provision of law or actuarial rule, beginning on January 1,

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1 2024, in any retirement system of a 1st class city, the required annual employer
2 contribution shall be calculated using not more than a 30-year amortization period
3 and an annual investment return assumption that is the same as or less than the
4 annual investment return assumption used by the Wisconsin Retirement System for
5 participating employees, as defined in s. 40.02 (46). Future unfunded actuarial
6 accrued liability due to factors such as market returns and standard actuarial
7 practices may be amortized on the basis of standard actuarial practices. The
8 amortization period and investment return assumptions in this section shall
9 supersede any amortization period and investment return assumption adopted by
10 the actuary or retirement board of the retirement system of the city. No trustee or
11 administrator of a retirement system of a 1st class city shall be subject to liability for
12 complying with this section.

13 **SECTION 45.** 62.90 of the statutes is created to read:

14 **62.90 Provisions applicable to certain cities with special sales tax**
15 **authority.** All of the following apply to a 1st class city:

16 (1) With regard to the budget of the 1st class city, all of the following apply:

17 (a) The total amount of budgeted expenditures related to cultural or
18 entertainment matters or involving partnerships with nonprofit groups, other than
19 a charter school authorized by the common council of the city of Milwaukee under
20 s. 118.40, may not be greater than 5 percent of the total amount of budgeted
21 expenditures for the budget period.

22 (b) When each department of the 1st class city prepares an estimate of the
23 department's needs for the ensuing fiscal period, it shall also provide a proposal to
24 reduce the department's budget for the ensuing fiscal period by an amount equal to

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1 a total of 5 percent of the department's base level for its budget for the current fiscal
2 period.

3 (2) The common council may enact an ordinance or adopt a resolution that
4 includes new program spending only upon a two-thirds vote of all of the members
5 of the common council. This subsection does not apply to a program that is intended
6 to reduce expenditures or consolidate or reorganize existing services into a different
7 administrative structure without increasing expenditures. This subsection does not
8 apply if the city is not imposing a tax under s. 77.701 (1).

9 (3) The common council may enact an ordinance or adopt a resolution that
10 increases the total number of positions in the city only upon a two-thirds vote of all
11 of the members of the common council. This subsection does not apply if the city is
12 not imposing a tax under s. 77.701 (1).

13 (4) The 1st class city may not use moneys raised by levying taxes for any of the
14 following:

15 (a) Developing, operating, or maintaining a rail fixed guideway transportation
16 system, as defined in s. 85.066 (1).

17 (b) Funding any position for which the principal duties consist of promoting
18 individuals or groups on the basis of their race, color, ancestry, national origin, or
19 sexual orientation.

20 (5) (a) The 1st class city shall maintain a level of law enforcement and fire
21 protective and emergency medical service that is at least equivalent to that provided
22 in the 1st class city in the previous year, as measured by the number of full-time
23 equivalent law enforcement officers, as defined in s. 165.85 (2) (c), employed by the
24 1st class city and the daily staffing level of the paid fire department, as defined in
25 s. 213.10 (1g), not including law enforcement officers or fire fighters whose positions

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1 are funded by grants received from the state or federal government. The 1st class
2 city may use any reasonable method of estimating the number of full-time
3 equivalent law enforcement officers employed by the 1st class city and the daily
4 staffing level of the paid fire department for the year, but may consider only positions
5 that are actually filled.

6 (b) In any year in which moneys available under s. 77.701 (2) (c) are available
7 for expenditure under this paragraph, the 1st class city shall use the moneys to
8 increase or maintain the number of law enforcement officers, as defined in s. 165.85
9 (2) (c), or the daily staffing level of the paid fire department. This paragraph does
10 not apply in any year after the 1st class city employs 1,725 law enforcement officers,
11 including 175 detectives, and maintains a daily staffing level not fewer than 218
12 members of the paid fire department.

13 (c) Section 66.0608 (2m) applies to the 1st class city.

14 (6) The 1st class city shall obtain an independent audit of its office of violence
15 prevention and shall submit the results of that audit to the legislature in the manner
16 provided under s. 13.172 (2).

17 (7) The 1st class city shall identify all buildings that the 1st class city has the
18 authority to sell and that are not being used by the 1st class city and prepare a plan
19 for the use or sale of these buildings. The city shall submit that plan to the joint
20 committee on finance in the manner provided under s. 13.172 (2).

21 (8) Beginning January 1, 2024, the school board of the 1st class city school
22 district that is located in the 1st class city shall ensure that not fewer than 25 school
23 resource officers are present at schools within the school district during normal
24 school hours and that school resource officers are available during before-school and
25 after-school care, extracurricular activities, and sporting events as needed. In

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1 addition, beginning January 1, 2024, the school board of the 1st class city school
2 district that is located in the 1st class city shall ensure that the school resource
3 officers complete the 40-hour course sponsored by the National Association of School
4 Resource Officers. Beginning in the 2025-26 school year, the school board of the 1st
5 class city school district that is located in the 1st class city shall consider the statistics
6 it receives under s. 118.124 (3) (a) when deciding at which schools to place school
7 resource officers required under this subsection. The 1st class city school district and
8 the 1st class city shall agree to an apportionment of the costs of meeting the
9 requirements of this subsection. In this subsection, “law enforcement officer” means
10 a person who is employed by the state or a political subdivision of the state for the
11 purpose of detecting and preventing crime and enforcing laws or ordinances and who
12 is authorized to make arrests for violations of the laws or ordinances that the person
13 is employed to enforce, and “school resource officer” means a law enforcement officer
14 who is deployed in community-oriented policing and assigned by the law
15 enforcement agency, as defined in s. 165.83 (1) (b), that employs him or her to work
16 in a full-time capacity in collaboration with a school district.

17 **SECTION 46.** 66.0144 of the statutes is created to read:

18 **66.0144 Advisory referenda.** No city, village, or town may conduct a
19 referendum for advisory purposes, except for an advisory referendum regarding
20 capital expenditures proposed to be funded by the property tax levy of the city,
21 village, or town.

22 **SECTION 47.** 66.0145 of the statutes is created to read:

23 **66.0145 No preferences in hiring or contracting.** (1) In this section,
24 “political subdivision” means a county, city, village, or town.

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1 **(2)** Unless required to secure federal aid, no political subdivision may
2 discriminate against, or grant preferential treatment on the basis of, race, color,
3 ancestry, national origin, or sexual orientation in making employment decisions
4 regarding employees of a political subdivision or contracting for public works.

5 **SECTION 48.** 66.0435 (3) (c) 1. (intro.) of the statutes is amended to read:

6 66.0435 **(3)** (c) 1. (intro.) In addition to the license fee provided in pars. (a) and
7 (b), each licensing authority shall collect from each unit occupying space or lots in a
8 community in the licensing authority, except from recreational mobile homes as
9 provided under par. (cm), from manufactured and mobile homes that constitute
10 improvements to real property ~~under s. 70.043 (1)~~, from recreational vehicles as
11 defined in s. 340.01 (48r), and from camping trailers as defined in s. 340.01 (6m), a
12 monthly municipal permit fee computed as follows:

13 **SECTION 49.** 66.0435 (3) (g) of the statutes is amended to read:

14 66.0435 **(3)** (g) Failure to timely pay the tax prescribed in this subsection shall
15 be treated as a default in payment of personal property tax and is subject to all
16 procedures and penalties applicable under chs. 70 and 74.

17 **SECTION 50.** 66.0435 (9) of the statutes is amended to read:

18 66.0435 **(9)** MUNICIPALITIES; MONTHLY MUNICIPAL PERMIT FEES ON RECREATIONAL
19 MOBILE HOMES AND RECREATIONAL VEHICLES. A licensing authority may assess monthly
20 municipal permit fees at the rates under this section on recreational mobile homes
21 and recreational vehicles, as defined in s. 340.01 (48r), except recreational mobile
22 homes and recreational vehicles that are located in campgrounds licensed under s.
23 97.67, recreational mobile homes that constitute improvements to real property
24 ~~under s. 70.043 (1)~~, and recreational mobile homes or recreational vehicles that are
25 located on land where the principal residence of the owner of the recreational mobile

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1 home or recreational vehicle is located, regardless of whether the recreational mobile
2 home or recreational vehicle is occupied during all or part of any calendar year.

3 **SECTION 51.** 66.0441 of the statutes is created to read:

4 **66.0441 Quarries extracting certain nonmetallic minerals. (1)**

5 CONSTRUCTION. (a) Nothing in this section may be construed to affect the authority
6 of a political subdivision to regulate land use for a purpose other than quarry
7 operations.

8 (b) Subject to pars. (c) and (d), nothing in this section may be construed to
9 exempt a quarry from a regulation of general applicability placed by a political
10 subdivision that applies to other property in the political subdivision that is not a
11 quarry unless the regulation is inconsistent with this section.

12 (c) Nothing in this section may be construed to exempt a quarry from the
13 application, outside of a nonmetallic mining licensing permit, of a requirement
14 imposed by a political subdivision under ch. 349, a regulation of general applicability
15 placed by a political subdivision that regulates access to property from roads for
16 which the political subdivision is the maintaining authority, or a restriction on the
17 use of roads for which the political subdivision is the maintaining authority.

18 (d) Nothing in this section may be construed to exempt a quarry from a
19 restriction placed by a political subdivision regulating a nonconforming use under
20 s. 59.69 (10), 60.61 (5), or 62.23 (7).

21 **(2) DEFINITIONS.** In this section:

22 (a) "Active quarry" means a quarry that has operated during the preceding
23 12-month period.

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1 (am) “Conditional use permit” means a form of approval, including a special
2 exception or other special zoning permission, granted by a political subdivision
3 pursuant to a zoning ordinance for the operation of a quarry.

4 (b) “Nonmetallic mining licensing ordinance” means an ordinance that is
5 enacted by a political subdivision specifically regulating the operation of a quarry
6 and that is not enacted pursuant to zoning authority.

7 (c) “Nonmetallic mining licensing permit” means a form of approval that is
8 granted by a political subdivision pursuant to a nonmetallic mining licensing
9 ordinance and that is specifically related to the operation of a quarry.

10 (d) “Permit” means a form of approval granted by a political subdivision for the
11 operation of a quarry.

12 (e) “Political subdivision” means a city, village, town, or county.

13 (f) “Public works project” means a federal, state, county, or municipal project
14 that involves the construction, maintenance, or repair of a public transportation
15 facility or other public infrastructure and in which nonmetallic minerals are used.

16 (g) “Quarry” means the surface area from which nonmetallic minerals,
17 including soil, clay, sand, gravel, and construction aggregate, that are used primarily
18 for a public works project or a private construction or transportation project are
19 extracted and processed.

20 (h) “Quarry operations” means the extraction and processing of minerals at a
21 quarry and all related activities, including blasting, vehicle and equipment access
22 to the quarry, and loading and hauling of material to and from the quarry.

23 **(2m)** EFFECTIVE DATES OF CERTAIN ORDINANCES. For purposes of sub. (3) (a) 3.,
24 the date on which a town or county enacts a zoning ordinance that requires a

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1 conditional use permit for a quarry operator to conduct quarry operations is the date
2 the ordinance becomes effective, except as follows:

3 (a) If a town that previously did not have a general zoning ordinance enacts a
4 general zoning ordinance requiring a conditional use permit to conduct quarry
5 operations and the town ceases to be covered by a county general zoning ordinance
6 that required a conditional use permit to conduct quarry operations, a conditional
7 use permit for a quarry in effect at the time of the transition from county zoning to
8 town zoning shall continue in effect and the conditional use permit shall be treated
9 as if it was originally issued by the town. For purposes of a conditional use permit
10 subject to this paragraph, the date of the adoption of the town ordinance shall be
11 deemed to be the date the conditional use permit was issued by the county but only
12 with respect to requirements that were included in the county ordinance on the date
13 the conditional use permit was issued and that were adopted in the town ordinance.

14 (b) If a town that has a general zoning ordinance requiring a conditional use
15 permit to conduct quarry operations repeals its zoning ordinance and becomes
16 subject to a county general zoning ordinance under s. 59.69 (5) (c) and the county
17 zoning ordinance requires a conditional use permit to conduct quarry operations, a
18 conditional use permit for a quarry in effect at the time of the transition from town
19 zoning to county zoning shall continue in effect and the conditional use permit shall
20 be treated as if it was originally issued by the county. For purposes of a conditional
21 use permit subject to this paragraph, the date of the adoption of the county ordinance
22 shall be deemed to be the date the conditional use permit was issued by the town but
23 only with respect to requirements that were included in the town ordinance on the
24 date the conditional use permit was issued and that were adopted in the county
25 ordinance.

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1 **(3) LIMITATIONS ON LOCAL REGULATION.** (a) *Permits.* 1. In this paragraph,
2 “substantial evidence” means facts and information, other than merely personal
3 preference or speculation, directly pertaining to the requirements that an applicant
4 must meet to obtain a nonmetallic mining licensing permit and that a reasonable
5 person would accept in support of a conclusion.

6 2. Consistent with the requirements and limitations in this subsection, except
7 as provided in subd. 3., a political subdivision may require a quarry operator to
8 obtain a conditional use permit or nonmetallic mining licensing permit to conduct
9 quarry operations.

10 3. A political subdivision may not require a quarry operator of an active quarry
11 to obtain a conditional use permit or nonmetallic mining licensing permit to conduct
12 quarry operations unless prior to the establishment of quarry operations the political
13 subdivision enacts an ordinance that requires the permit. A political subdivision
14 that requires a quarry operator to obtain a nonmetallic mining licensing permit
15 under this subdivision may not impose a requirement in the nonmetallic mining
16 licensing permit pertaining to any matter regulated by an applicable zoning
17 ordinance or addressed through conditions imposed or agreed to in a previously
18 issued and effective conditional use permit. Any requirement imposed in a
19 nonmetallic mining licensing permit shall be related to the purpose of the ordinance
20 requiring the nonmetallic mining licensing permit and shall be based on substantial
21 evidence. The duration of a nonmetallic mining licensing permit may not be shorter
22 than 5 years.

23 (b) *Applicability of local limit.* If a political subdivision enacts a nonmetallic
24 mining licensing ordinance requirement regulating the operation of a quarry that
25 was not in effect when quarry operations began at an active quarry, the ordinance

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1 requirement does not apply to that quarry or to land that is contiguous to the land
2 on which the quarry is located, if the contiguous land has remained continuously
3 under common ownership, leasehold, or control with land on which the quarry is
4 located from the time the ordinance was enacted; can be shown to have been intended
5 for quarry operations prior to the enactment of the ordinance; and is located in the
6 same political subdivision.

7 (c) *Hours of operation.* A political subdivision may not limit the times,
8 including days of the week, that quarry operations may occur if the materials
9 produced by the quarry will be used in a public works project that requires
10 construction work to be performed during the night or an emergency repair.

11 (d) *Blasting.* 1. In this paragraph, “affected area” means an area within a
12 certain radius of a blasting site that may be affected by a blasting operation, as
13 determined using a formula established by the department of safety and professional
14 services by rule that takes into account a scaled-distance factor and the weight of
15 explosives to be used.

16 2. Except as provided under subds. 3. and 4. and s. 101.02 (7y), a political
17 subdivision may not limit blasting at a quarry.

18 3. A political subdivision may require the operator of a quarry to do any of the
19 following:

20 a. Before beginning a blasting operation at the quarry, provide notice of the
21 blasting operation to each political subdivision in which any part of the quarry is
22 located and to owners of dwellings or other structures within the affected area.

23 b. Before beginning a blasting operation at the quarry, cause a 3rd party to
24 conduct a building survey of any dwellings or other structures within the affected
25 area.

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1 c. Before beginning a blasting operation at the quarry, cause a 3rd party to
2 conduct a survey of and test any wells within the affected area.

3 d. Provide evidence of insurance to each political subdivision in which any part
4 of the quarry is located.

5 e. Provide copies of blasting logs to each political subdivision in which any part
6 of the quarry is located.

7 f. Provide maps of the affected area to each political subdivision in which any
8 part of the quarry is located.

9 g. Provide copies of any reports submitted to the department of safety and
10 professional services relating to blasting at the quarry.

11 4. A political subdivision may suspend a permit for a violation of the
12 requirements under s. 101.15 relating to blasting and rules promulgated by the
13 department of safety and professional services under s. 101.15 (2) (e) relating to
14 blasting only if the department of safety and professional services determines that
15 a violation of the requirements or rules has occurred and only for the duration of the
16 violation as determined by the department of safety and professional services.

17 5. Nothing in this section exempts a quarry operator from applicable
18 limitations on the time of day during which blasting activities may be conducted that
19 are imposed by rules promulgated by the department of safety and professional
20 services.

21 (e) *Quarry permit requirements.* 1. A political subdivision may not add a
22 condition to a permit during the duration of the permit unless the permit holder
23 consents.

24 2. If a political subdivision requires a quarry to comply with another political
25 subdivision's ordinance as a condition for obtaining a permit, the political

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1 subdivision that grants the permit may not require the quarry operator to comply
2 with a provision of the other political subdivision's ordinance that is enacted after the
3 permit is granted and while the permit is in effect.

4 3. a. A town may not require, as a condition for granting a permit to a quarry
5 operator, that the quarry operator satisfy a condition that a county requires in order
6 to grant a permit that is imposed by a county ordinance enacted after the county
7 grants a permit to the quarry operator.

8 b. A county may not require, as a condition for granting a permit to a quarry
9 operator, that the quarry operator satisfy a condition that a town requires in order
10 to grant a permit that is imposed by a town ordinance enacted after the town grants
11 a permit to the quarry operator.

12 **SECTION 52.** 66.0602 (1) (am) of the statutes is amended to read:

13 66.0602 (1) (am) "Joint fire department" means a joint fire department
14 organized under s. 61.65 (2) (a) 3. or 62.13 ~~(2m)~~ (1m), or a joint fire department
15 organized by any combination of 2 or more cities, villages, or towns under s. 66.0301
16 (2).

17 **SECTION 52g.** 66.0602 (1) (cm) of the statutes is created to read:

18 66.0602 (1) (cm) "Tax incremental base" has the meaning given in s. 66.1105
19 (2) (j).

20 **SECTION 52m.** 66.0602 (1) (d) of the statutes is amended to read:

21 66.0602 (1) (d) "Valuation factor" means a percentage equal to the greater of
22 either the percentage change in the political subdivision's January 1 equalized value
23 due to new construction less improvements removed between the previous year and
24 the current or zero 0 percent. For a tax incremental district created after December
25 31, 2024, the valuation factor includes 90 percent of the equalized value increase due

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1 to new construction that is located in a tax incremental district, but does not include
2 any improvements removed in a tax incremental district.

3 **SECTION 52s.** 66.0602 (1) (e) of the statutes is created to read:

4 66.0602 (1) (e) “Value increment” has the meaning given in s. 66.1105 (2) (m).

5 **SECTION 53b.** 66.0602 (3) (a) of the statutes is amended to read:

6 66.0602 (3) (a) If a political subdivision transfers to another governmental unit
7 responsibility for providing any service that the political subdivision provided in the
8 preceding year, the levy increase limit otherwise applicable under this section to the
9 political subdivision in the current year is decreased to reflect the cost that the
10 political subdivision would have incurred to provide that service, as determined by
11 the department of revenue. The levy increase limit adjustment under this paragraph
12 applies only if the transferor and transferee file a notice of service transfer with the
13 department of revenue.

14 **SECTION 53c.** 66.0602 (3) (b) of the statutes is amended to read:

15 66.0602 (3) (b) If a political subdivision increases the services that it provides
16 by adding responsibility for providing a service transferred to it from another
17 governmental unit that provided the service in the preceding year, the levy increase
18 limit otherwise applicable under this section to the political subdivision in the
19 current year is increased to reflect the cost of that service, as determined by the
20 department of revenue. The levy increase limit adjustment under this paragraph
21 applies only if the transferor and transferee file a notice of service transfer with the
22 department of revenue.

23 **SECTION 53d.** 66.0602 (3) (dm) of the statutes is amended to read:

24 66.0602 (3) (dm) If For a tax incremental district created before January 1,
25 2025, if the department of revenue does not certify a value increment for a tax

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1 incremental district for the current year as a result of the district's termination, the
2 levy increase limit otherwise applicable under this section in the current year to the
3 political subdivision in which the district is located is increased by an amount equal
4 to the political subdivision's maximum allowable levy for the immediately preceding
5 year, multiplied by a percentage equal to 50 percent of the amount determined by
6 dividing the value increment of the terminated tax incremental district, calculated
7 for the previous year, by the political subdivision's equalized value, exclusive of any
8 tax incremental district value increments, for the previous year, all as determined
9 by the department of revenue.

10 **SECTION 53h.** 66.0602 (3) (dq) of the statutes is created to read:

11 66.0602 (3) (dq) 1. For a tax incremental district created after December 31,
12 2024, if the department of revenue does not certify a value increment for the tax
13 incremental district for the current year as a result of the district's termination, the
14 levy increase limit otherwise applicable under this section in the current year to the
15 political subdivision in which the district is located is increased by all of the following
16 amounts:

17 a. An amount equal to the political subdivision's maximum allowable levy for
18 the immediately preceding year, multiplied by the amount determined by dividing
19 10 percent of the equalized value increase of the terminated tax incremental district,
20 calculated as provided in subd. 2., by the political subdivision's equalized value, less
21 any tax incremental district value increments, for the previous year, all as
22 determined by the department of revenue.

23 b. If the life span of the tax incremental district was 75 percent or less of the
24 length of the expected life span of the tax incremental district, measured as the
25 period between the year the tax incremental district was created and the expected

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1 year of termination, as designated under s. 66.1105 (4m) (b) 2m., an additional
2 amount equal to the political subdivision's maximum allowable levy for the
3 immediately preceding year, multiplied by the amount determined by dividing 15
4 percent of the equalized value increase of the terminated tax incremental district,
5 calculated as provided in subd. 2., by the political subdivision's equalized value, less
6 any tax incremental district value increments, for the previous year, all as
7 determined by the department of revenue.

8 2. The equalized value increase under subd. 1. and par. (dv) is calculated by
9 adding the annual amounts reported under s. 66.1105 (6m) (c) 8. of the value of new
10 construction in the district for each year that the district is active.

11 **SECTION 53p.** 66.0602 (3) (ds) of the statutes is amended to read:

12 66.0602 (3) (ds) If For a tax incremental district created before January 1, 2025,
13 if the department of revenue recertifies the tax incremental base of a tax incremental
14 district as a result of the district's subtraction of territory under s. 66.1105 (4) (h) 2.,
15 the levy limit otherwise applicable under this section shall be adjusted in the first
16 levy year in which the subtracted territory is not part of the value increment. In that
17 year, the political subdivision in which the district is located shall increase the levy
18 limit otherwise applicable by an amount equal to the political subdivision's
19 maximum allowable levy for the immediately preceding year, multiplied by a
20 percentage equal to 50 percent of the amount determined by dividing the value
21 increment of the tax incremental district's territory that was subtracted, calculated
22 for the previous year, by the political subdivision's equalized value, exclusive of any
23 tax incremental district value increments, for the previous year, all as determined
24 by the department of revenue.

25 **SECTION 53t.** 66.0602 (3) (dv) of the statutes is created to read:

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1 66.0602 (3) (dv) For a tax incremental district created after December 31, 2024,
2 if the department of revenue recertifies the tax incremental base of a tax incremental
3 district as a result of the district's subtraction of territory under s. 66.1105 (4) (h) 2.,
4 the levy limit otherwise applicable under this section shall be adjusted in the first
5 levy year in which the subtracted territory is not part of the value increment. In that
6 year, the political subdivision in which the district is located shall increase the levy
7 limit otherwise applicable by an amount equal to the political subdivision's
8 maximum allowable levy for the immediately preceding year, multiplied by a
9 percentage equal to 10 percent of the amount determined by dividing the equalized
10 value increase, calculated as provided in par. (dq) 2., attributable to the territory that
11 was subtracted, calculated for the previous year, by the political subdivision's
12 equalized value, exclusive of any tax incremental district value increments, for the
13 previous year, all as determined by the department of revenue.

14 **SECTION 54.** 66.0607 (1) of the statutes is amended to read:

15 66.0607 (1) Except as otherwise provided in subs. (2) to (5) and in s. 66.0608
16 (3m), in a county, city, village, town, or school district, all disbursements from the
17 treasury shall be made by the treasurer upon the written order of the county, city,
18 village, town, or school clerk after proper vouchers have been filed in the office of the
19 clerk. If the statutes provide for payment by the treasurer without an order of the
20 clerk, the clerk shall draw and deliver to the treasurer an order for the payment
21 before or at the time that the payment is required to be made by the treasurer. This
22 section applies to all special and general provisions of the statutes relative to the
23 disbursement of money from the county, city, village, town, or school district treasury
24 except s. 67.10 (2).

25 **SECTION 55.** 66.0608 (title) of the statutes is renumbered 66.0608 (3m) (title).

ENGROSSED ASSEMBLY BILL 245**SECTION 56**

1 **SECTION 56.** 66.0608 (title) of the statutes is created to read:

2 **66.0608 (title) Protective services.**

3 **SECTION 57.** 66.0608 (1) (fm) of the statutes is created to read:

4 66.0608 **(1)** (fm) “Political subdivision” means a city, village, town, or county.

5 **SECTION 58.** 66.0608 (2) of the statutes is renumbered 66.0608 (3m) (a), and
6 66.0608 (3m) (a) (intro.) and 2., as renumbered, are amended to read:

7 66.0608 **(3m)** (a) *General authority.* (intro.) Subject to ~~subs. (3) and (4) pars.~~
8 (b) and (c), the governing body of a municipality may enact an ordinance that does
9 all of the following:

10 2. Gives the municipality’s fire department, emergency medical services
11 practitioner department, or emergency medical responder department, through the
12 official or employee described under ~~par. (a) subd. 1.~~, exclusive control over the
13 expenditure of volunteer funds of the department for which the individual serves as
14 an official or employee in an account described under ~~par. (a) subd. 1.~~

15 **SECTION 59.** 66.0608 (2m) of the statutes is created to read:

16 66.0608 **(2m)** MAINTENANCE OF EFFORT. (a) Beginning July 1, 2024, annually
17 not later than July 1, except as provided in par. (c), all of the following apply:

18 1. A city, village, or town with a population of greater than 20,000 shall certify
19 to the department of revenue that the city, village, or town has maintained a level
20 of law enforcement that is at least equivalent to that provided in the city, village, or
21 town in the previous year. The certification shall include a statement under par. (b)
22 1. from the person in charge of providing law enforcement service for the city, village,
23 or town, or for the city, village, or town under contract to provide this service.

24 2. A political subdivision shall certify to the department of revenue that the
25 political subdivision has maintained a level of fire protective and emergency medical

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1 service that is at least equivalent to that provided in the political subdivision in the
2 previous year. The certification shall include a statement under par. (b) 2. from the
3 person in charge of providing fire protective and emergency medical services for the
4 political subdivision, or for the political subdivision under contract to provide this
5 service.

6 3. A certification under this paragraph is not required to certify the same items
7 under par. (b) or (c) that were certified in a prior statement.

8 (b) 1. Except as provided in par. (c) 1., a statement that certifies that any of the
9 following has been maintained at a level at least equivalent to the previous year:

10 a. Moneys raised by tax levy by the city, village, or town and expended for
11 employment costs of law enforcement officers, as defined in s. 165.85 (2) (c).

12 b. The percentage of the total moneys raised by tax levy by the city, village, or
13 town that is expended for employment costs of law enforcement officers, as defined
14 in s. 165.85 (2) (c).

15 c. The number of full-time equivalent law enforcement officers, as defined in
16 s. 165.85 (2) (c), employed by or assigned to the city, village, or town, not including
17 officers whose positions are funded by grants received from the state or federal
18 government. The person in charge of providing law enforcement service for the city,
19 village, or town may use any reasonable method of estimating the average number
20 of full-time equivalent law enforcement officers employed by or assigned to the city,
21 village, or town for the year, but may consider only positions that are actually filled.

22 2. Except as provided in par. (c) 1., a statement that certifies that any 2 of the
23 following have been maintained at a level at least equivalent to the previous year:

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1 a. The political subdivision's expenditures, not including capital expenditures
2 or expenditures of grant moneys received from the state or federal government, for
3 fire protective and emergency medical services.

4 b. The number of full-time equivalent fire fighters and emergency medical
5 services personnel employed by or assigned to the political subdivision, not including
6 fire fighters and emergency medical services personnel whose positions are funded
7 by grants received from the state or federal government. For volunteer fire and
8 emergency medical services, those volunteer fire fighters and emergency medical
9 services personnel who responded to at least 40 percent of calls to which volunteer
10 fire protective or emergency medical services responded may be counted as full-time
11 equivalent volunteer fire fighters and emergency medical services personnel under
12 this subd. 2. b. The person in charge of providing fire protective and emergency
13 medical services for the political subdivision may use any reasonable method of
14 estimating the average number of full-time equivalent fire fighters and emergency
15 medical services personnel employed by or assigned to the political subdivision for
16 the year, but may consider only positions that are actually filled.

17 c. The level of training of and maintenance of licensure for fire fighters and
18 emergency medical services personnel providing fire protective and emergency
19 medical services within the political subdivision.

20 d. Response times for fire protective and emergency medical services
21 throughout the political subdivision, adjusted for the location of calls for service.

22 (c) 1. Except for a political subdivision that made a certification under subds.
23 2. to 4., if a political subdivision failed to make a certification under par. (b) 1. or 2.
24 in the previous year, in making the certification under par. (b) 1. or 2., the political
25 subdivision shall certify that the political subdivision has maintained a level of law

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1 enforcement or fire protective and emergency medical service that is at least
2 equivalent to that provided in the most recent year that the political subdivision
3 made a certification under par. (b) 1. or 2. or to that provided in 2023, whichever year
4 is most recent.

5 2. A political subdivision that has consolidated its law enforcement services or
6 fire protective or emergency medical services with another political subdivision or
7 entered into a contract with a private entity to provide fire protective or emergency
8 medical services may provide a certified statement to that effect in lieu of
9 certification under par. (b) 1. or 2. This subdivision applies only to the year following
10 consolidation or entry into a contract.

11 3. A political subdivision that has newly established or joined a newly
12 established law enforcement agency or fire protection or emergency medical service
13 agency may provide a certified statement to that effect, in lieu of certification under
14 par. (b) 1. or 2. This subdivision applies only to the year following establishment of
15 the agency.

16 4. If law enforcement services in a city, village, or town are provided solely by
17 the county sheriff on a noncontractual basis, the city, village, or town may provide
18 a certified statement to that effect, in lieu of certification under par. (b) 1.

19 **SECTION 60.** 66.0608 (3) of the statutes is renumbered 66.0608 (3m) (b) and
20 amended to read:

21 66.0608 (3m) (b) *Limitations, requirements.* An ordinance enacted under ~~sub.~~
22 ~~(2)~~ par. (a) may include any of the following limitations or requirements:

23 1. A limit on the type and amount of funds that may be deposited into the
24 account described under ~~sub. (2)~~ par. (a) 1.

ENGROSSED ASSEMBLY BILL 245**SECTION 60**

1 2. A limit on the amount of withdrawals from the account described under ~~sub.~~
2 ~~(2) par. (a) 1.~~ that may be made, and a limit on the purposes for which such
3 withdrawals may be made.

4 3. Reporting and audit requirements that relate to the account described under
5 ~~sub. (2) par. (a) 1.~~

6 **SECTION 61.** 66.0608 (4) of the statutes is renumbered 66.0608 (3m) (c) and
7 amended to read:

8 66.0608 **(3m)** (c) *Ownership of funds.* Notwithstanding an ordinance enacted
9 under ~~sub. (2) par. (a)~~, volunteer funds shall remain the property of the municipality
10 until the funds are disbursed.

11 **SECTION 62.** 66.1105 (2) (d) of the statutes is repealed.

12 **SECTION 63.** 66.1105 (2) (f) 1. c. of the statutes is amended to read:

13 66.1105 **(2)** (f) 1. c. Real property assembly costs, meaning any deficit incurred
14 resulting from the sale or lease as lessor by the city of real ~~or personal~~ property within
15 a tax incremental district for consideration which is less than its cost to the city.

16 **SECTION 64.** 66.1105 (2) (f) 2. e. of the statutes is amended to read:

17 66.1105 **(2)** (f) 2. e. For a tax incremental district in the city of Milwaukee, direct
18 or indirect expenses related to developing, constructing, or operating a rail fixed
19 guideway transportation system, as defined in s. 85.066 (1), in the city of Milwaukee.
20 This subdivision 2. e. does not apply to the development or construction of a rail fixed
21 guideway transportation system route traversing Clybourn Street and Michigan
22 Street, referred to as the "Lakefront Line."

23 **SECTION 65.** 66.1105 (2) (i) 2. of the statutes is amended to read:

24 66.1105 **(2)** (i) 2. For purposes of any agreement between the taxing jurisdiction
25 and a developer regarding the tax incremental district entered into prior to April 5,

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1 2018 the effective date of this subdivision [LRB inserts date], “tax increment”
2 includes the amount that a taxing jurisdiction is obligated to attribute to a tax
3 incremental district under s. 79.096 (3).

4 **SECTION 65m.** 66.1105 (4m) (b) 2m. of the statutes is created to read:

5 66.1105 (4m) (b) 2m. For a tax incremental district created after December 31,
6 2024, at the time of approval under subd. 2., the board shall establish the year of
7 expected termination of the tax incremental district.

8 **SECTION 66.** 66.1105 (5) (j) of the statutes is created to read:

9 66.1105 (5) (j) Upon receiving a written application from the city clerk, in a
10 form prescribed by the department of revenue, the department shall recalculate the
11 base value of a tax incremental district affected by 2023 Wisconsin Act (this act)
12 to remove the value of the personal property. A request received under this
13 paragraph no later than October 31 is effective in the year following the year in which
14 the request is made. A request received after October 31 is effective in the 2nd year
15 following the year in which the request is made.

16 **SECTION 66m.** 66.1105 (6m) (c) 8. of the statutes is amended to read:

17 66.1105 (6m) (c) 8. The value of new construction in the tax incremental
18 district, ~~less~~ and the value of improvements removed from the tax incremental
19 district.

20 **SECTION 67.** 66.1106 (1) (k) of the statutes is amended to read:

21 66.1106 (1) (k) “Taxable property” means all real ~~and personal~~ taxable property
22 located in an environmental remediation tax incremental district.

23 **SECTION 68.** 66.1106 (4) (e) of the statutes is created to read:

24 66.1106 (4) (e) Upon receiving a written application from the clerk of a political
25 subdivision, in a form prescribed by the department of revenue, the department shall

ENGROSSED ASSEMBLY BILL 245**SECTION 68**

1 recalculate the base value of a tax incremental district affected by 2023 Wisconsin
2 Act (this act) to remove the value of the personal property. A request received
3 under this paragraph no later than October 31 is effective in the year following the
4 year in which the request is made. A request received after October 31 is effective
5 in the 2nd year following the year in which the request is made.

6 **SECTION 69.** 70.015 of the statutes is created to read:

7 **70.015 Sunset.** Beginning with the property tax assessments as of January
8 1, 2024, no tax shall be levied under this chapter on personal property.

9 **SECTION 70.** 70.02 of the statutes is amended to read:

10 **70.02 Definition of general property.** General property is all the taxable
11 real and personal property defined in ss. 70.03 and 70.04 except that which is taxed
12 under ss. 70.37 to 70.395 and ch. 76 and subchs. I and VI of ch. 77. General property
13 includes manufacturing property subject to s. 70.995, but assessment of that
14 property shall be made according to s. 70.995.

15 **SECTION 71.** 70.04 (1r) of the statutes is amended to read:

16 70.04 (1r) ~~Toll bridges; private railroads and bridges; saw~~ Saw logs, timber, and
17 lumber, either upon land or afloat; steamboats, ships, and other vessels, whether at
18 home or abroad; ferry boats, including the franchise for running the same; ice cut and
19 stored for use, sale, or shipment; ~~beginning May 1, 1974, and~~ and manufacturing
20 machinery and equipment as defined in s. 70.11 (27), ~~and entire property of~~
21 ~~companies defined in s. 76.28 (1), located entirely within one taxation district.~~

22 **SECTION 72.** 70.043 of the statutes is repealed.

23 **SECTION 73.** 70.05 (5) (a) 1. of the statutes is amended to read:

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1 70.05 (5) (a) 1. “Assessed value” means with respect to each taxation district
2 the total values established under ss. s. 70.32 and ~~70.34~~, but excluding
3 manufacturing property subject to assessment under s. 70.995.

4 **SECTION 74.** 70.10 of the statutes is amended to read:

5 **70.10 Assessment, when made, exemption.** The assessor shall assess all
6 ~~real and personal~~ taxable property as of the close of January 1 of each year. Except
7 in cities of the 1st class and 2nd class cities that have a board of assessors under s.
8 70.075, the assessment shall be finally completed before the first Monday in April.
9 All real property conveyed by condemnation or in any other manner to the state, any
10 county, city, village or town by gift, purchase, tax deed or power of eminent domain
11 before January 2 in such year shall not be included in the assessment. Assessment
12 of manufacturing property subject to s. 70.995 shall be made according to that
13 section.

14 **SECTION 75.** 70.11 (42) of the statutes is repealed.

15 **SECTION 76.** 70.111 (28) of the statutes is created to read:

16 **70.111 (28) BUSINESS AND MANUFACTURING PERSONAL PROPERTY.** (a) Beginning
17 with the property tax assessments applicable to the January 1, 2024, assessment
18 year, personal property, as defined in s. 70.04, including steam and other vessels,
19 furniture, and equipment.

20 (b) The exemption under par. (a) does not apply to the following:

21 1. Property assessed as real property under s. 70.17 (3).

22 2. Property subject to taxation under s. 76.025 (2).

23 (c) A taxing jurisdiction may include the most recent valuation of personal
24 property described under par. (a) that is located in the taxing jurisdiction for
25 purposes of complying with debt limitations applicable to the jurisdiction.

ENGROSSED ASSEMBLY BILL 245**SECTION 77**

1 **SECTION 77.** 70.119 (3) (c) of the statutes is amended to read:

2 70.119 (3) (c) “Municipality” means cities, villages, towns, counties, and
3 metropolitan sewerage districts with general taxing authority, except that for
4 distributions after December 31, 2023, “municipality” does not include counties and
5 metropolitan sewerage districts.

6 **SECTION 78.** 70.13 (1) of the statutes is amended to read:

7 70.13 (1) ~~All~~ For assessments made before January 1, 2024, all personal
8 property shall be assessed in the assessment district where the same is located or
9 customarily kept except as otherwise specifically provided. Personal property in
10 transit within the state on the first day of January shall be assessed in the district
11 in which the same is intended to be kept or located, and personal property having no
12 fixed location shall be assessed in the district where the owner or the person in charge
13 or possession thereof resides, except as provided in sub. (5).

14 **SECTION 79.** 70.13 (2) of the statutes is amended to read:

15 70.13 (2) ~~Saw~~ For assessments made before January 1, 2024, saw logs or timber
16 in transit, which are to be sawed or manufactured in any mill in this state, shall be
17 deemed located and shall be assessed in the district in which such mill is located.
18 Saw logs or timber shall be deemed in transit when the same are being transported
19 either by water or rail, but when such logs or timber are banked, decked, piled or
20 otherwise temporarily stored for transportation in any district, they shall be deemed
21 located, and shall be assessed in such district.

22 **SECTION 80.** 70.13 (3) of the statutes is amended to read:

23 70.13 (3) ~~On~~ For assessments made before January 1, 2024, on or before the
24 tenth day of January in each year the owner of logs or timber in transit shall furnish
25 the assessor of the district in which the mill at which the logs or timber will be sawed

ENGROSSED ASSEMBLY BILL 245**SECTION 80**

1 or manufactured is located a verified statement of the amount, character and value
2 of all the logs and timber in transit on the first day of January preceding, and the
3 owner of the logs or timber shall furnish to the assessor of the district in which the
4 logs and timber were located on the first day of January preceding, a like verified
5 statement of the amount, character and value thereof. Any assessment made in
6 accordance with the owner's statement shall be valid and binding on the owner
7 notwithstanding any subsequent change as to the place where the same may be
8 sawed or manufactured. If the owner of the logs or timber shall fail or refuse to
9 furnish the statement herein provided for, or shall intentionally make a false
10 statement, that owner shall be subject to the penalties prescribed by s. 70.36.

11 **SECTION 81.** 70.13 (7) of the statutes is amended to read:

12 70.13 (7) ~~Saw~~ For assessments made before January 1, 2024, saw logs or timber
13 removed from public lands during the year next preceding the first day of January
14 or having been removed from such lands and in transit therefrom on the first day of
15 January, shall be deemed located and assessed in the assessment district wherein
16 such public lands are located and shall be assessed in no other assessment district.
17 Saw logs or timber shall be deemed in transit when the same are being transported.
18 On or before January 10 in each year the owner of such logs or timber shall furnish
19 the assessor of the assessment district wherein they are assessable a verified
20 statement of the amount, character and value of all such logs and timber. If the
21 owner of any such logs or timber shall fail or refuse to furnish such statement or shall
22 intentionally make a false statement, he or she is subject to the penalties prescribed
23 by s. 70.36. This subsection shall supersede any provision of law in conflict
24 therewith. The term "owner" as used in this subsection is deemed to mean the person
25 owning the logs or timber at the time of severing. "Public lands" as used in this

ENGROSSED ASSEMBLY BILL 245**SECTION 81**

1 subsection shall mean lands owned by the United States of America, the state of
2 Wisconsin or any political subdivision of this state.

3 **SECTION 82.** 70.15 (2) of the statutes is amended to read:

4 70.15 (2) The owner of any steam vessel, barge, boat or other water craft,
5 hailing from any port of this state, “and so employed regularly in interstate traffic,”
6 desiring to comply with the terms of this section, shall annually, on or before the first
7 day of January, file with the clerk of such town, village or city a verified statement,
8 in writing, containing the name, port of hail, tonnage and name of owner of such
9 steam vessel, barge, boat or other water craft, and shall thereupon pay into the said
10 treasury of such town, village or city a sum equal to one cent per net ton of the
11 registered tonnage of said vessel, and the treasurer shall thereupon issue a receipt.
12 All vessels, boats or other water craft not regularly employed in interstate traffic and
13 all private yachts or pleasure boats belonging to inhabitants of this state, whether
14 at home or abroad, shall be taxed as personal property for taxes levied before
15 January 1, 2024.

16 **SECTION 83.** 70.17 (1) of the statutes is amended to read:

17 70.17 (1) Real property shall be entered in the name of the owner, if known to
18 the assessor, otherwise to the occupant thereof if ascertainable, and otherwise
19 without any name. The person holding the contract or certificate of sale of any real
20 property contracted to be sold by the state, but not conveyed, shall be deemed the
21 owner for such purpose. The undivided real estate of any deceased person may be
22 entered to the heirs of such person without designating them by name. The real
23 estate of an incorporated company shall be entered in the same manner as that of an
24 individual. ~~Improvements on leased lands may be assessed either as real property~~
25 ~~or personal property.~~

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1 **SECTION 84.** 70.17 (3) of the statutes is created to read:

2 70.17 (3) Beginning with the property tax assessments as of January 1, 2024,
3 manufactured and mobile homes, not otherwise exempt from taxation under s.
4 66.0435 (3), buildings, improvements, and fixtures on leased lands, buildings,
5 improvements, and fixtures on exempt lands, buildings, improvements, and fixtures
6 on forest croplands, and buildings, improvements, and fixtures on managed forest
7 lands shall be assessed as real property. If buildings, improvements, and fixtures,
8 but not the underlying land, are leased to a person other than the landowner or if the
9 buildings, improvements, and fixtures are owned by a person other than the
10 landowner, the assessor may create a separate tax parcel for the buildings,
11 improvements, and fixtures and assess the buildings, improvements, and fixtures as
12 real property to the owner of the buildings, improvements, and fixtures. The
13 assessor may also create a tax parcel, as provided under s. 70.27, for buildings,
14 improvements, and fixtures on exempt lands, buildings, improvements, and fixtures
15 on forest croplands, and buildings, improvements, and fixtures on managed forest
16 lands and assess the buildings, improvements, and fixtures as real property to the
17 owner of the buildings, improvements, and fixtures. For purposes of this subsection,
18 “buildings, improvements and fixtures” does not include any property defined in s.
19 70.04.

20 **SECTION 85.** 70.174 of the statutes is amended to read:

21 **70.174 Improvements on government-owned land.** Improvements made
22 by any person on land within this state owned by the United States ~~may~~ shall be
23 assessed ~~either as real or personal property to the person making the same, if~~
24 ascertainable, and otherwise to the occupant thereof or the person receiving benefits
25 therefrom, as provided under s. 70.17 (3).

ENGROSSED ASSEMBLY BILL 245**SECTION 86**

1 **SECTION 86.** 70.18 (1) of the statutes is amended to read:

2 70.18 (1) ~~Personal~~ For assessments made before January 1, 2024, personal
3 property shall be assessed to the owner thereof, except that when it is in the charge
4 or possession of some person other than the owner it may be assessed to the person
5 so in charge or possession of the same. Telegraph and telephone poles, posts, railroad
6 ties, lumber, and all other manufactured forest products shall be deemed to be in the
7 charge or possession of the person in occupancy or possession of the premises upon
8 which the same shall be stored or piled, and the same shall be assessed to such
9 person, unless the owner or some other person residing in the same assessment
10 district, shall be actually and actively in charge and possession thereof, in which case
11 it shall be assessed to such resident owner or other person so in actual charge or
12 possession; but nothing contained in this subsection shall affect or change the rules
13 prescribed in s. 70.13 respecting the district in which such property shall be assessed.

14 **SECTION 87.** 70.18 (2) of the statutes is amended to read:

15 70.18 (2) ~~Goods~~ For assessments made before January 1, 2024, goods, wares
16 and merchandise in storage in a commercial storage warehouse or on a public wharf
17 shall be assessed to the owner thereof and not to the warehouse or public wharf, if
18 the operator of the warehouse or public wharf furnishes to the assessor the names
19 and addresses of the owners of all goods, wares and merchandise not exempt from
20 taxation.

21 **SECTION 88.** 70.19 of the statutes is amended to read:

22 **70.19 Assessment, how made; liability and rights of representative. (1)**
23 ~~When~~ For assessments made before January 1, 2024, when personal property is
24 assessed under s. 70.18 (1) to a person in charge or possession of the personal
25 property other than the owner, the assessment of that personal property shall be

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1 entered upon the assessment roll separately from the assessment of that person's
2 own personal property, adding to the person's name upon the tax roll words briefly
3 indicating that the assessment is made to the person as the person in charge or
4 possession of the property. The failure to enter the assessment separately or to
5 indicate the representative capacity or other relationship of the person assessed
6 shall not affect the validity of the assessment.

7 (2) The For assessments made before January 1, 2024, the person assessed
8 under sub. (1) and s. 70.18 (1) is personally liable for the tax on the property. The
9 person assessed under sub. (1) and s. 70.18 (1) has a personal right of action against
10 the owner of the property for the amount of the taxes; has a lien for that amount upon
11 the property with the rights and remedies for the preservation and enforcement of
12 that lien as provided in ss. 779.45 and 779.48; and is entitled to retain possession of
13 the property until the owner of the property pays the tax on the property or
14 reimburses the person assessed for the tax. The lien and right of possession relate
15 back and exist from the time that the assessment is made, but may be released and
16 discharged by giving to the person assessed such undertaking or other indemnity as
17 the person accepts or by giving the person assessed a bond in the amount and with
18 the sureties as is directed and approved by the circuit court of the county in which
19 the property is assessed, upon 8 days' notice to the person assessed. The bond shall
20 be conditioned to hold the person assessed free and harmless from all costs, expense,
21 liability, or damage by reason of the assessment.

22 **SECTION 89.** 70.20 of the statutes is amended to read:

23 **70.20 Owner's liability when personalty assessed to another; action to**
24 **collect.** (1) When For assessments made before January 1, 2024, when personal
25 property shall be assessed to some person in charge or possession thereof, other than

ENGROSSED ASSEMBLY BILL 245**SECTION 89**

1 the owner, such owner as well as the person so in charge or possession shall be liable
2 for the taxes levied pursuant to such assessment; and the liability of such owner may
3 be enforced in a personal action as for a debt. Such action may be brought in the name
4 of the town, city or village in which such assessment was made, if commenced before
5 the time fixed by law for the return of delinquent taxes, by direction of the treasurer
6 or tax collector of such town, city or village. If commenced after such a return, it shall
7 be brought in the name of the county or other municipality to the treasurer or other
8 officer of which such return shall be made, by direction of such treasurer or other
9 officer. Such action may be brought in any court of this state having jurisdiction of
10 the amount involved and in which jurisdiction may be obtained of the person of such
11 owner or by attachment of the property of such owner.

12 (2) The For assessments made before January 1, 2024, the remedy of
13 attachment may be allowed in such action upon filing an affidavit of the officer by
14 whose direction such action shall be brought, showing the assessment of such
15 property in the assessment district, the amount of tax levied pursuant thereto, that
16 the defendant was the owner of such property at the time as of which the assessment
17 thereof was made, and that such tax remains unpaid in whole or in part, and the
18 amount remaining unpaid. The proceedings in such actions and for enforcement of
19 the judgment obtained therein shall be the same as in ordinary actions for debt as
20 near as may be, but no property shall be exempt from attachment or execution issued
21 upon a judgment against the defendant in such action.

22 (3) The For assessments made before January 1, 2024, and taxes levied before
23 January 1, 2024, the assessment and tax rolls in which such assessment and tax
24 shall be entered shall be prima facie evidence of such assessment and tax and of the
25 justice and regularity thereof; and the same, with proof of the ownership of such

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1 property by the defendant at the time as of which the assessment was made and of
2 the nonpayment of such tax, shall be sufficient to establish the liability of the
3 defendant. Such liability shall not be affected and such action shall not be defeated
4 by any omission or irregularity in the assessment or tax proceedings not affecting the
5 substantial justice and equity of the tax. The provisions of this section shall not
6 impair or affect the remedies given by other provisions of law for the collection or
7 enforcement of such tax against the person to whom the property was assessed.

8 **SECTION 90.** 70.21 (1) of the statutes is amended to read:

9 70.21 (1) ~~Except~~ For assessments made before January 1, 2024, except as
10 provided in sub. (2), the personal property of a partnership may be assessed in the
11 names of the persons composing the partnership, so far as known or in the firm name
12 or title under which the partnership business is conducted, and each partner shall
13 be liable for the taxes levied on the partnership's personal property.

14 **SECTION 91.** 70.21 (1m) (intro.) of the statutes is amended to read:

15 70.21 (1m) (intro.) ~~Undistributed~~ For assessments made before January 1,
16 2024, undistributed personal property belonging to the estate of a decedent shall be
17 assessed as follows:

18 **SECTION 92.** 70.21 (2) of the statutes is amended to read:

19 70.21 (2) ~~The~~ For assessments made before January 1, 2024, the personal
20 property of a limited liability partnership shall be assessed in the name of the
21 partnership, and each partner shall be liable for the taxes levied thereon only to the
22 extent permitted under s. 178.0306.

23 **SECTION 93.** 70.22 (1) of the statutes is amended to read:

24 70.22 (1) ~~In~~ For assessments made before January 1, 2024, in case one or more
25 of 2 or more personal representatives or trustees of the estate of a decedent who died

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1 domiciled in this state are not residents of the state, the taxable personal property
2 belonging to the estate shall be assessed to the personal representatives or trustees
3 residing in this state. In case there are 2 or more personal representatives or trustees
4 of the same estate residing in this state, but in different taxation districts, the
5 assessment of the taxable personal property belonging to the estate shall be in the
6 names of all of the personal representatives or trustees of the estate residing in this
7 state. In case no personal representative or trustee resides in this state, the taxable
8 personal property belonging to the estate may be assessed in the name of the
9 personal representative or trustee, or in the names of all of the personal
10 representatives or trustees if there are more than one, or in the name of the estate.

11 **SECTION 94.** 70.22 (2) (a) of the statutes is amended to read:

12 70.22 (2) (a) The For taxes levied before January 1, 2024, the taxes imposed
13 pursuant to an assessment under sub. (1) may be enforced as a claim against the
14 estate, upon presentation of a claim for the taxes by the treasurer of the taxation
15 district to the court in which the proceedings for the probate of the estate are
16 pending. Upon due proof, the court shall allow and order the claim to be paid.

17 **SECTION 95.** 70.27 (1) of the statutes is amended to read:

18 70.27 (1) WHO MAY ORDER. Whenever any area of platted or unplatted land or
19 land and the buildings, improvements, and fixtures on that land is owned by 2 or
20 more persons in severalty, and when in the judgment of the governing body having
21 jurisdiction, the description of one or more of the different parcels thereof cannot be
22 made sufficiently certain and accurate for the purposes of assessment, taxation, or
23 tax title procedures without noting the correct metes and bounds of the same, or
24 when such gross errors exist in lot measurements or locations that difficulty is
25 encountered in locating new structures, public utilities, or streets, such governing

ENGROSSED ASSEMBLY BILL 245**SECTION 95**

1 body may cause a plat to be made for such purposes. Such plat shall be called
2 “assessor’s plat,” and shall plainly define the boundary of each parcel, building,
3 improvement, and fixture, and each street, alley, lane, or roadway, or dedication to
4 public or special use, as such is evidenced by the records of the register of deeds or
5 a court of record. Such plats in cities may be ordered by the city council, in villages
6 by the village board, in towns by the town board, or the county board. A plat or part
7 of a plat included in an assessor’s plat shall be deemed vacated to the extent it is
8 included in or altered by an assessor’s plat. The actual and necessary costs and
9 expenses of making assessors’ plats shall be paid out of the treasury of the city,
10 village, town, or county whose governing body ordered the plat, and all or any part
11 of such cost may be charged to the land, without inclusion of improvements, so
12 platted in the proportion that the last assessed valuation of each parcel bears to the
13 last assessed total valuation of all ~~lands~~ property included in the assessor’s plat, and
14 collected as a special assessment on such ~~land~~ property, as provided by s. 66.0703.

15 **SECTION 96.** 70.27 (3) (a) of the statutes is amended to read:

16 70.27 (3) (a) Reference to any land, or land and the buildings, improvements,
17 and fixtures on that land as it ~~the reference~~ appears on a recorded assessor’s plat is
18 deemed sufficient for purposes of assessment and taxation. Conveyance may be
19 made by reference to such plat and shall be as effective to pass title to the land so
20 described as it would be if the same premises had been described by metes and
21 bounds. Such plat or record thereof shall be received in evidence in all courts and
22 places as correctly describing the several parcels of land or land and the buildings,
23 improvements, and fixtures on that land therein designated. After an assessor’s plat
24 has been made and recorded with the register of deeds as provided by this section,
25 all conveyances of lands or land and the buildings, improvements, and fixtures on

ENGROSSED ASSEMBLY BILL 245**SECTION 96**

1 that land included in such assessor's plat shall be by reference to such plat. Any
2 instrument dated and acknowledged after September 1, 1955, purporting to convey,
3 mortgage, or otherwise give notice of an interest in land or land and the buildings,
4 improvements, and fixtures on that land that is within or part of an assessor's plat
5 shall describe the affected land by the name of the assessor's plat, lot, block, or outlot.

6 **SECTION 97.** 70.27 (4) of the statutes is amended to read:

7 70.27 (4) AMENDMENTS. Amendments or corrections to an assessor's plat may
8 be made at any time by the governing body by recording with the register of deeds
9 a plat of the area affected by such amendment or correction, made and authenticated
10 as provided by this section. It shall not be necessary to refer to any amendment of
11 the plat, but all assessments or instruments wherein any parcel of land is or land and
12 the buildings, improvements, and fixtures on that land are described as being in an
13 assessor's plat, shall be construed to mean the assessor's plat of lands or land and
14 the buildings, improvements, and fixtures on that land with its amendments or
15 corrections as it stood on the date of making such assessment or instrument, or such
16 plats may be identified by number. This subsection does not prohibit the division of
17 lands or land and the buildings, improvements, and fixtures on that land that are
18 included in an assessor's plat by subdivision plat, as provided in s. 236.03, or by
19 certified survey map, as provided in s. 236.34.

20 **SECTION 98.** 70.27 (5) of the statutes is amended to read:

21 70.27 (5) SURVEYS, RECONCILIATIONS. The surveyor making the plat shall be a
22 professional land surveyor licensed under ch. 443 and shall survey and lay out the
23 boundaries of each parcel, building, improvement, fixture, street, alley, lane,
24 roadway, or dedication to public or private use, according to the records of the register
25 of deeds, and whatever evidence that may be available to show the intent of the buyer

ENGROSSED ASSEMBLY BILL 245

1 and seller, in the chronological order of their conveyance or dedication, and set
2 temporary monuments to show the results of such survey which shall be made
3 permanent upon recording of the plat as provided for in this section. The map shall
4 be at a scale of not more than 100 feet per inch, unless waived in writing by the
5 department of administration under s. 236.20 (2) (L). The owners of record of lands
6 or the land and the buildings, improvements, and fixtures on that land in the plat
7 shall be notified by certified letter mailed to their last-known addresses, in order
8 that they shall have opportunity to examine the map, view the temporary
9 monuments, and make known any disagreement with the boundaries as shown by
10 the temporary monuments. It is the duty of the professional land surveyor making
11 the plat to reconcile any discrepancies that may be revealed so that the plat as
12 certified to the governing body is in conformity with the records of the register of
13 deeds as nearly as is practicable. When boundary lines between adjacent parcels, as
14 evidenced on the ground, are mutually agreed to in writing by the owners of record,
15 those lines shall be the true boundaries for all purposes thereafter, even though they
16 may vary from the metes and bounds descriptions previously of record. Such written
17 agreements shall be recorded in the office of the register of deeds. On every assessor's
18 plat, as certified to the governing body, shall appear the document number of the
19 record and, if given on the record, the volume and page where the record is recorded
20 for the record that contains the metes and bounds description of each parcel, as
21 recorded in the office of the register of deeds, which shall be identified with the
22 number by which such parcel is designated on the plat, except that a lot that has been
23 conveyed or otherwise acquired but upon which no deed is recorded in the office of
24 register of deeds may be shown on an assessor's plat and when so shown shall contain
25 a full metes and bounds description.

ENGROSSED ASSEMBLY BILL 245**SECTION 99**

1 **SECTION 99.** 70.27 (7) (b) of the statutes is amended to read:

2 70.27 (7) (b) A clear and concise description of the land or the land and the
3 buildings, improvements, and fixtures on that land so surveyed and mapped, by
4 government lot, quarter quarter-section, township, range and county, or if located
5 in a city or village or platted area, then according to the plat; otherwise by metes and
6 bounds beginning with some corner marked and established in the United States
7 land survey.

8 **SECTION 100.** 70.29 of the statutes is amended to read:

9 **70.29 Personality, how entered.** The For assessments made before January
10 1, 2024, the assessor shall place in one distinct and continuous part of the assessment
11 roll all the names of persons assessed for personal property, with a statement of such
12 property in each village in the assessor's assessment district, and foot up the
13 valuation thereof separately; otherwise the assessor shall arrange all names of
14 persons assessed for personal property on the roll alphabetically so far as convenient.
15 The assessor shall also place upon the assessment roll, in a separate column and
16 opposite the name of each person assessed for personal property, the number of the
17 school district in which such personal property is subject to taxation.

18 **SECTION 101.** 70.30 (intro.) of the statutes is amended to read:

19 **70.30 Aggregate values.** (intro.) Every For assessments made before
20 January 1, 2024, every assessor shall ascertain and set down in separate columns
21 prepared for that purpose on the assessment roll and opposite to the names of all
22 persons assessed for personal property the number and value of the following named
23 items of personal property assessed to such person, which shall constitute the
24 assessed valuation of the several items of property therein described, to wit:

25 **SECTION 102.** 70.34 of the statutes is amended to read:

ENGROSSED ASSEMBLY BILL 245**SECTION 102**

1 **70.34 Personalty.** ~~All~~ For assessments made before January 1, 2024, all
2 articles of personal property shall, as far as practicable, be valued by the assessor
3 upon actual view at their true cash value; and after arriving at the total valuation
4 of all articles of personal property which the assessor shall be able to discover as
5 belonging to any person, if the assessor has reason to believe that such person has
6 other personal property or any other thing of value liable to taxation, the assessor
7 shall add to such aggregate valuation of personal property an amount which, in the
8 assessor's judgment, will render such aggregate valuation a just and equitable
9 valuation of all the personal property liable to taxation belonging to such person. In
10 carrying out the duties imposed on the assessor by this section, the assessor shall act
11 in the manner specified in the Wisconsin property assessment manual provided
12 under s. 73.03 (2a).

13 **SECTION 103.** 70.345 of the statutes is amended to read:

14 **70.345 Legislative intent; department of revenue to supply**
15 **information.** ~~The~~ For assessments made before January 1, 2024, the assessor shall
16 exercise particular care so that personal property as a class on the assessment rolls
17 bears the same relation to statutory value as real property as a class. To assist the
18 assessor in determining the true relationship between real estate and personal
19 property the department of revenue shall make available to local assessors
20 information including figures indicating the relationship between personal property
21 and real property on the last assessment rolls.

22 **SECTION 104.** 70.35 (1) of the statutes is amended to read:

23 **70.35 (1)** ~~To~~ For assessments made before January 1, 2024, to determine the
24 amount and value of any personal property for which any person, firm, or corporation
25 should be assessed, any assessor may examine such person or the managing agent

ENGROSSED ASSEMBLY BILL 245**SECTION 104**

1 or officer of any firm or corporation under oath as to all such items of personal
2 property, the taxable value thereof as defined in s. 70.34 if the property is taxable.
3 In the alternative the assessor may require such person, firm, or corporation to
4 submit a return of such personal property and of the taxable value thereof. There
5 shall be annexed to such return the declaration of such person or of the managing
6 agent or officer of such firm or corporation that the statements therein contained are
7 true.

8 **SECTION 105.** 70.35 (2) of the statutes is amended to read:

9 70.35 (2) ~~The~~ For assessments made before January 1, 2024, the return shall
10 be made and all the information therein requested given by such person on a form
11 prescribed by the assessor with the approval of the department of revenue which
12 shall provide suitable schedules for such information bearing on value as the
13 department deems necessary to enable the assessor to determine the true cash value
14 of the taxable personal property that is owned or in the possession of such person on
15 January 1 as provided in s. 70.10. The return may contain methods of deriving
16 assessable values from book values and for the conversion of book values to present
17 values, and a statement as to the accounting method used. No person shall be
18 required to take detailed physical inventory for the purpose of making the return
19 required by this section.

20 **SECTION 106.** 70.35 (3) of the statutes is amended to read:

21 70.35 (3) ~~Each~~ For assessments made before January 1, 2024, each return shall
22 be filed with the assessor on or before March 1 of the year in which the assessment
23 provided by s. 70.10 is made. The assessor, for good cause, may allow a reasonable
24 extension of time for filing the return. All returns filed under this section shall be
25 the confidential records of the assessor's office, except that the returns shall be

ENGROSSED ASSEMBLY BILL 245**SECTION 106**

1 available for use before the board of review as provided in this chapter. No return
2 required under this section is controlling on the assessor in any respect in the
3 assessment of any property.

4 **SECTION 107.** 70.35 (4) of the statutes is amended to read:

5 70.35 (4) ~~Any~~ For assessments made before January 1, 2024, any person, firm
6 or corporation who refuses to so testify or who fails, neglects or refuses to make and
7 file the return of personal property required by this section shall be denied any right
8 of abatement by the board of review on account of the assessment of such personal
9 property unless such person, firm, or corporation shall make such return to such
10 board of review together with a statement of the reasons for the failure to make and
11 file the return in the manner and form required by this section.

12 **SECTION 108.** 70.35 (5) of the statutes is amended to read:

13 70.35 (5) ~~In~~ For assessments made before January 1, 2024, in the event that
14 the assessor or the board of review should desire further evidence they may call upon
15 other persons as witnesses to give evidence under oath as to the items and value of
16 the personal property of any such person, firm or corporation.

17 **SECTION 109.** 70.36 (1) of the statutes is amended to read:

18 70.36 (1) ~~Any~~ For assessments made before January 1, 2024, any person in this
19 state owning or holding any personal property that is subject to assessment,
20 individually or as agent, trustee, guardian, personal representative, assignee, or
21 receiver or in some other representative capacity, who intentionally makes a false
22 statement to the assessor of that person's assessment district or to the board of
23 review of the assessment district with respect to the property, or who omits any
24 property from any return required to be made under s. 70.35, with the intent of
25 avoiding the payment of the just and proportionate taxes on the property, shall forfeit

ENGROSSED ASSEMBLY BILL 245**SECTION 109**

1 the sum of \$10 for every \$100 or major fraction of \$100 so withheld from the
2 knowledge of the assessor or board of review.

3 **SECTION 110.** 70.36 (2) of the statutes is amended to read:

4 70.36 (2) ~~It~~ For assessments made before January 1, 2024, it is hereby made
5 the duty of the district attorney of any county, upon complaint made to the district
6 attorney by the assessor or by a member of the board of review of the assessment
7 district in which it is alleged that property has been so withheld from the knowledge
8 of such assessor or board of review, or not included in any return required by s. 70.35,
9 to investigate the case forthwith and bring an action in the name of the state against
10 the person, firm or corporation so complained of. All forfeitures collected under the
11 provisions of this section shall be paid into the treasury of the taxation district in
12 which such property had its situs for taxation.

13 **SECTION 111.** 70.43 (2) of the statutes is amended to read:

14 70.43 (2) If the assessor discovers a palpable error in the assessment of a tract
15 of real estate or an item of personal property, for personal property assessments
16 made before January 1, 2024, that results in the tract or property having an
17 inaccurate assessment for the preceding year, the assessor shall correct that error
18 by adding to or subtracting from the assessment for the preceding year. The result
19 shall be the true assessed value of the property for the preceding year. The assessor
20 shall make a marginal note of the correction on that year's assessment roll.

21 **SECTION 112.** 70.44 (1) of the statutes is amended to read:

22 70.44 (1) Real ~~or personal~~ property omitted from assessment in any of the 2
23 next previous years or personal property assessments made before January 1, 2024,
24 and omitted from any of the 2 next previous years, unless previously reassessed for
25 the same year or years, shall be entered once additionally for each previous year of

ENGROSSED ASSEMBLY BILL 245**SECTION 112**

1 such omission, designating each such additional entry as omitted for the year of
2 omission and affixing a just valuation to each entry for a former year as the same
3 should then have been assessed according to the assessor's best judgment, and taxes
4 shall be apportioned, using the net tax rate as provided in s. 70.43, and collected on
5 the tax roll for such entry. This section shall not apply to manufacturing property
6 assessed by the department of revenue under s. 70.995.

7 **SECTION 113.** 70.47 (7) (aa) of the statutes is amended to read:

8 70.47 (7) (aa) No person shall be allowed to appear before the board of review,
9 to testify to the board by telephone or to contest the amount of any assessment of real
10 or personal property if the person has refused a reasonable written request by
11 certified mail of the assessor to enter onto property to conduct an exterior view of the
12 real or personal property being assessed.

13 **SECTION 114.** 70.47 (15) of the statutes is repealed.

14 **SECTION 115.** 70.49 (2) of the statutes is amended to read:

15 70.49 (2) The value of all real and personal property entered into the
16 assessment roll to which such affidavit is attached by the assessor shall, in all actions
17 and proceedings involving such values, be presumptive evidence that all such
18 properties have been justly and equitably assessed in proper relationship to each
19 other.

20 **SECTION 116.** 70.50 of the statutes is amended to read:

21 **70.50 Delivery of roll.** Except in counties that have a county assessment
22 system under s. 70.99 and in cities of the 1st class and in 2nd class cities that have
23 a board of assessors under s. 70.075 the assessor shall, on or before the first Monday
24 in May, deliver the completed assessment roll and all the sworn statements and
25 valuations of personal property to the clerk of the town, city, or village, who shall file

ENGROSSED ASSEMBLY BILL 245**SECTION 116**

1 and preserve them in the clerk's office. On or before the first Monday in April, a
2 county assessor under s. 70.99 shall deliver the completed assessment roll and all
3 sworn statements ~~and valuations of personal property~~ to the clerks of the towns,
4 cities, and villages in the county, who shall file and preserve them in the clerk's office.

5 **SECTION 117.** 70.52 of the statutes is amended to read:

6 **70.52 Clerks to examine and correct rolls.** Each city, village, and town
7 clerk upon receipt of the assessment roll shall carefully examine the roll. The clerk
8 shall correct all double assessments, imperfect descriptions, and other errors
9 apparent on the roll, and correct the value of parcels of real property not liable to
10 taxation. The clerk shall add to the roll any parcel of real property not listed on the
11 assessment roll ~~or item of personal property omitted from the roll~~ and immediately
12 notify the assessors of the additions and omissions. The assessors shall immediately
13 view and value the omitted property and certify the valuation to the clerk. The clerk
14 shall enter the valuation and property classification on the roll, and the valuation
15 shall be final. To enable the clerk to properly correct defective descriptions, the clerk
16 may request aid, when necessary, from the county surveyor, whose fees for the
17 services rendered shall be paid by the city, village, or town.

18 **SECTION 118.** 70.53 (1) (a) of the statutes is repealed.

19 **SECTION 119.** 70.65 (2) (a) 2. of the statutes is amended to read:

20 70.65 (2) (a) 2. ~~Identify~~ For assessments made before January 1, 2024, identify
21 the name and address of the owners of all taxable personal property within the
22 taxation district and the assessed value of each owner's taxable personal property.

23 **SECTION 120.** 70.65 (2) (b) (intro.) of the statutes is amended to read:

ENGROSSED ASSEMBLY BILL 245**SECTION 120**

1 70.65 (2) (b) (intro.) With respect to each description of real property and each
2 owner of taxable personal property and the personal property assessments made
3 before January 1, 2024:

4 **SECTION 121.** 70.68 (1) of the statutes is amended to read:

5 70.68 (1) COLLECTION IN CERTAIN CITIES. ~~In~~ For taxes levied before January 1,
6 2024, in cities authorized to act under s. 74.87, the chief of police shall collect all state,
7 county, city, school, and other taxes due on personal property as shall then remain
8 unpaid, and the chief of police shall possess all the powers given by law to town
9 treasurers for the collection of such taxes, and be subject to the liabilities and entitled
10 to the same fees as town treasurers in such cases, but such fees shall be turned over
11 to the city treasurer and become a part of the general fund.

12 **SECTION 122.** 70.73 (1) (b) of the statutes is amended to read:

13 70.73 (1) (b) If a town, village, or city clerk or treasurer discovers that personal
14 property has been assessed to the wrong person for assessments made before
15 January 1, 2024, or 2 or more parcels of land belonging to different persons have been
16 erroneously assessed together on the tax roll, the clerk or treasurer shall notify the
17 assessor and all parties interested, if the parties are residents of the county, by notice
18 in writing to appear at the clerk's office at some time, not less than 5 days thereafter,
19 to correct the assessment roll.

20 **SECTION 123.** 70.73 (1) (c) of the statutes is amended to read:

21 70.73 (1) (c) At the time and place designated in the notice given under par. (b),
22 the assessment roll shall be corrected by entering the correct names of the persons
23 liable to assessment, ~~both as to real and personal property~~, describing each parcel of
24 land and giving the proper valuation to each parcel separately owned. The total

ENGROSSED ASSEMBLY BILL 245**SECTION 123**

1 valuation given to the separate tracts of real estate shall be equal to the valuation
2 given to the same property when the several parcels were assessed together.

3 **SECTION 124.** 70.73 (1) (d) of the statutes is amended to read:

4 70.73 (1) (d) The valuation of parcels of land ~~or correction of names of persons~~
5 ~~whose personal property is assessed under this subsection~~ may be made at any time
6 before the tax roll is returned to the county treasurer for the year in which the tax
7 is levied. The valuation ~~or correction of names~~, when made under this subsection,
8 shall be held just and correct and be final and conclusive.

9 **SECTION 125.** 70.84 of the statutes is amended to read:

10 **70.84 Inequalities may be corrected in subsequent year.** If any such
11 reassessment cannot be completed in time to take the place of the original
12 assessment made in such district for said year, the clerk of the district shall levy and
13 apportion the taxes for that year upon the basis of the original assessment roll, and
14 when the reassessment is completed the inequalities in the taxes levied under the
15 original assessment shall be remedied and compensated in the levy and
16 apportionment of taxes in such district next following the completion of said
17 reassessment in the following manner: Each tract of real estate, and, as to personal
18 property assessments made before January 1, 2024, each taxpayer, whose tax shall
19 be determined by such reassessment to have been relatively too high, shall be
20 credited a sum equal to the amount of taxes charged on the original assessment in
21 excess of the amount which would have been charged had such reassessment been
22 made in time; and each tract of real estate, and, as to personal property assessments
23 made before January 1, 2024, each taxpayer, whose tax shall be determined by such
24 reassessment to have been relatively too low, shall be charged, in addition to all other
25 taxes, a sum equal to the difference between the amount of taxes charged upon such

ENGROSSED ASSEMBLY BILL 245**SECTION 125**

1 unequal original assessment and the amount which would have been charged had
2 such reassessment been made in time. The department of revenue, or its authorized
3 agent, shall at any time have access to all assessment and tax rolls herein referred
4 to for the purpose of assisting the local clerk and in order that the results of the
5 reassessment may be carried into effect.

6 **SECTION 126.** 70.855 (1) (intro.) of the statutes is amended to read:

7 70.855 (1) **APPLICABILITY.** (intro.) The department of revenue shall assess real
8 ~~and personal~~ property assessed as commercial property under s. 70.32 (2) (a) 2. if all
9 of the following apply:

10 **SECTION 127.** 70.855 (1) (a) of the statutes is amended to read:

11 70.855 (1) (a) The property owner and the governing body of the municipality
12 where the property is located submit a written request to the department on or before
13 March 1 of the year of the assessment to have the department assess the property
14 owner's real ~~and personal~~ commercial property located in the municipality.

15 **SECTION 128.** 70.855 (1) (b) of the statutes is amended to read:

16 70.855 (1) (b) The written request submitted under par. (a) specifies the ~~items~~
17 ~~of personal property and~~ parcels of real property for the department's assessment.

18 **SECTION 129.** 70.995 (1) (a) of the statutes is amended to read:

19 70.995 (1) (a) In this section "manufacturing property" includes all ~~lands,~~
20 ~~buildings, structures and other~~ real property, as defined in s. 70.03, in this state, used
21 in manufacturing, assembling, processing, fabricating, making, or milling tangible
22 personal property for profit. Manufacturing property also includes warehouses,
23 storage facilities, and office structures in this state when the predominant use of the
24 warehouses, storage facilities, or offices is in support of the manufacturing property,
25 ~~and all personal property owned or used by any person engaged in this state in any~~

ENGROSSED ASSEMBLY BILL 245**SECTION 129**

1 ~~of the activities mentioned, and used in the activity, including raw materials,~~
2 ~~supplies, machinery, equipment, work in process and finished inventory when~~
3 ~~located at the site of the activity.~~ Establishments engaged in assembling component
4 parts of manufactured products are considered manufacturing establishments if the
5 new product is neither a structure nor other fixed improvement. Materials processed
6 by a manufacturing establishment include products of agriculture, forestry, fishing,
7 mining, and quarrying. For the purposes of this section, establishments which
8 engage in mining metalliferous minerals are considered manufacturing
9 establishments.

10 **SECTION 130.** 70.995 (4) of the statutes is amended to read:

11 70.995 (4) Whenever real property ~~or tangible personal property~~ is used for
12 one, or some combination, of the processes mentioned in sub. (3) and also for other
13 purposes, the department of revenue, if satisfied that there is substantial use in one
14 or some combination of such processes, may assess the property under this section.
15 For all purposes of this section the department of revenue shall have sole discretion
16 for the determination of what is substantial use and what description of real property
17 ~~or what unit of tangible personal property~~ shall constitute “the property” to be
18 included for assessment purposes, and, in connection herewith, the department may
19 include in a real property unit, real property owned by different persons. Vacant
20 property designed for use in manufacturing, assembling, processing, fabricating,
21 making, or milling tangible property for profit may be assessed under this section or
22 under s. 70.32 (1), and the period of vacancy may not be the sole ground for making
23 that determination. In those specific instances where a portion of a description of
24 real property includes manufacturing property rented or leased and operated by a
25 separate person which does not satisfy the substantial use qualification for the entire

ENGROSSED ASSEMBLY BILL 245**SECTION 130**

1 property, the local assessor shall assess the entire real property description and all
2 personal property not exempt under s. 70.11 (27). The applicable portions of the
3 standard manufacturing property report form under sub. (12) as they relate to
4 manufacturing machinery and equipment shall be submitted by such person.

5 **SECTION 131.** 70.995 (5) of the statutes is amended to read:

6 70.995 (5) The department of revenue shall assess all property of
7 manufacturing establishments included under subs. (1) and (2), except property not
8 contiguous with or located within 1,000 feet of the parcel on which the production
9 process, as defined in s. 70.11 (27) (a) 5., occurs, as of the close of January 1 of each
10 year, if on or before March 1 of that year the department has classified the property
11 as manufacturing or the owner of the property has requested, in writing, that the
12 department make such a classification and the department later does so. A change
13 in ownership, ~~location,~~ or name of the manufacturing establishment does not
14 necessitate a new request. In assessing lands from which metalliferous minerals are
15 being extracted and valued for purposes of the tax under s. 70.375, the value of the
16 metalliferous mineral content of such lands shall be excluded.

17 **SECTION 132.** 70.995 (5n) of the statutes is created to read:

18 70.995 (5n) (a) If the department of revenue determines that an establishment
19 is engaged in manufacturing, as described in subs. (1), (2), and (3), the department
20 may classify the establishment as manufacturing. The establishment shall submit
21 a written request on or before July 1 of the year for which classification is desired,
22 as provided under s. 71.07 (5n) (a) 9. c. or 71.28 (5n) (a) 9. c. Any establishment
23 classified as manufacturing prior to January 1, 2024, is presumed to be engaged in
24 manufacturing, as described in subs. (1), (2), and (3), and need not submit a request
25 as provided in this paragraph.

ENGROSSED ASSEMBLY BILL 245**SECTION 132**

1 (b) The department may at any time investigate or audit requests submitted
2 under par. (a) and may revoke a classification. A revocation under this paragraph
3 may not apply retroactively, but shall take effect on the first day of the
4 establishment's taxable year following the year in which the department issues a
5 revocation. An establishment that submits a request under par. (a) shall notify the
6 department within 60 days of any termination of manufacturing activity.

7 (c) On or before December 31 of the year in which a request is timely submitted
8 under par. (a), the department shall issue a notice of determination responding to the
9 timely request. The department may, in its sole discretion, issue a notice of
10 determination by December 31 for requests received after July 1 of the year in which
11 classification is desired. The notice shall be in writing and shall be sent by 1st class
12 mail or electronic mail. In addition, the notice shall specify that objections to the
13 decision shall be filed with the state board of assessors no later than 60 days after
14 the date of the notice, that a fee of \$200 shall be paid when the objection is filed, and
15 that the objection is not filed until the fee is paid.

16 (d) For purposes of this subsection, an objection is considered timely filed if
17 received by the state board of assessors no later than 60 days after the date of the
18 notice or sent to the state board of assessors by U.S. postal service certified mail in
19 a properly addressed envelope, with postage paid, that is postmarked before
20 midnight of the last day for filing. Neither the board nor the tax appeals commission
21 may waive the requirement that objections be in writing.

22 (e) The state board of assessors shall investigate any objection timely filed
23 under par. (d) if the fee specified under par. (c) is paid. The board shall notify the
24 person objecting or the person's agent of its determination by 1st class mail or
25 electronic mail.

ENGROSSED ASSEMBLY BILL 245**SECTION 132**

1 (f) If a determination of the state board of assessors under par. (e) results in an
2 establishment not being classified as manufacturing, the person having been
3 notified of the determination shall be deemed to have accepted the determination
4 unless the person files a petition for review with the clerk of the tax appeals
5 commission, as provided under s. 73.01 (5) and the rules of practice of the tax appeals
6 commission.

7 **SECTION 133.** 70.995 (7) (b) of the statutes is amended to read:

8 70.995 (7) (b) Each 5 years, or more frequently if the department of revenue's
9 workload permits and if in the department's judgment it is desirable, the department
10 of revenue shall complete a field investigation or on-site appraisal at full value under
11 ~~ss. s.~~ s. 70.32 (1) and 70.34 of all manufacturing real property in this state.

12 **SECTION 134.** 70.995 (8) (b) 1. of the statutes is amended to read:

13 70.995 (8) (b) 1. The department of revenue shall annually notify each
14 manufacturer assessed under this section and the municipality in which the
15 manufacturing property is located of the full value of all real and personal property
16 owned by the manufacturer. The notice shall be in writing and shall be sent by 1st
17 class mail or electronic mail. In addition, the notice shall specify that objections to
18 valuation, amount, or taxability must be filed with the state board of assessors no
19 later than 60 days after the date of the notice of assessment, that objections to a
20 change from assessment under this section to assessment under s. 70.32 (1) must be
21 filed no later than 60 days after the date of the notice, that the fee under par. (c) 1.
22 or (d) must be paid and that the objection is not filed until the fee is paid. For
23 purposes of this subdivision, an objection is considered timely filed if received by the
24 state board of assessors no later than 60 days after the date of the notice or sent to
25 the state board of assessors by certified mail in a properly addressed envelope, with

ENGROSSED ASSEMBLY BILL 245**SECTION 134**

1 postage paid, that is postmarked before midnight of the last day for filing. A
2 statement shall be attached to the assessment roll indicating that the notices
3 required by this section have been mailed and failure to receive the notice does not
4 affect the validity of the assessments, the resulting tax on real ~~or personal~~ property,
5 the procedures of the tax appeals commission or of the state board of assessors, or
6 the enforcement of delinquent taxes by statutory means.

7 **SECTION 135.** 70.995 (12) (a) of the statutes is amended to read:

8 70.995 (12) (a) The department of revenue shall prescribe a standard
9 manufacturing property report form that shall be submitted annually for each real
10 estate parcel ~~and each personal property account~~ on or before March 1 by all
11 manufacturers whose property is assessed under this section. The report form shall
12 contain all information considered necessary by the department and shall include,
13 without limitation, income and operating statements, fixed asset schedules, and a
14 report of new construction or demolition. Failure to submit the report shall result
15 in denial of any right of redetermination by the state board of assessors or the tax
16 appeals commission. If any property is omitted or understated in the manufacturing
17 real estate assessment roll in any of the next 5 previous years, or in a manufacturing
18 personal property assessment roll made before January 1, 2024, the assessor shall
19 enter the value of the omitted or understated property once for each previous year
20 of the omission or understatement. The assessor shall affix a just valuation to each
21 entry for a former year as it should have been assessed according to the assessor's
22 best judgment. Taxes shall be apportioned and collected on the tax roll for each entry,
23 on the basis of the net tax rate for the year of the omission, taking into account credits
24 under s. 79.10. In the case of omitted property, interest shall be added at the rate of
25 0.0267 percent per day for the period of time between the date when the form is

ENGROSSED ASSEMBLY BILL 245**SECTION 135**

1 required to be submitted and the date when the assessor affixes the just valuation.
2 In the case of underpayments determined after an objection under sub. (8) (d),
3 interest shall be added at the average annual discount interest rate determined by
4 the last auction of 6-month U.S. treasury bills before the objection per day for the
5 period of time between the date when the tax was due and the date when it is paid.

6 **SECTION 136.** 71.07 (5n) (a) 5. a. of the statutes is amended to read:

7 71.07 (5n) (a) 5. a. “Manufacturing property factor” means a fraction, the
8 numerator of which is the average value of the claimant’s real and personal property
9 ~~assessed under s. 70.995~~ land and depreciable property, owned or rented and used
10 in this state by the claimant during the taxable year to manufacture qualified
11 production property, and the denominator of which is the average value of all the
12 claimant’s real and personal land and depreciable property owned or rented during
13 the taxable year and used by the claimant to manufacture qualified production
14 property.

15 **SECTION 137.** 71.07 (5n) (a) 5. d. of the statutes is repealed.

16 **SECTION 138.** 71.07 (5n) (a) 9. (intro.) of the statutes is amended to read:

17 71.07 (5n) (a) 9. (intro.) “Qualified production property” means either any of
18 the following:

19 **SECTION 139.** 71.07 (5n) (a) 9. a. of the statutes is amended to read:

20 71.07 (5n) (a) 9. a. Tangible personal property manufactured in whole or in part
21 by the claimant on property that is located in this state and assessed as
22 manufacturing property under s. 70.995. Tangible personal property manufactured
23 in this state may only be qualified production property if it is manufactured on
24 property approved to be classified as manufacturing real property for purposes of s.

ENGROSSED ASSEMBLY BILL 245**SECTION 139**

1 70.995, even if it is not eligible to be listed on the department's manufacturing roll
2 until January 1 of the following year.

3 **SECTION 140.** 71.07 (5n) (a) 9. c. of the statutes is created to read:

4 71.07 (5n) (a) 9. c. Tangible personal property manufactured in whole or in part
5 by the claimant at an establishment that is located in this state and classified as
6 manufacturing under s. 70.995 (5n). A person wishing to classify the person's
7 establishment as manufacturing under this subd. 9. c. shall file an application in the
8 form and manner prescribed by the department no later than July 1 of the taxable
9 year for which the person wishes to claim the credit under this subsection, pursuant
10 to s. 70.995 (5n). The department shall make a determination and provide written
11 notice by December 31 of the year in which the application is filed. A determination
12 on the classification under this subd. 9. c. may be appealed as provided under s.
13 70.995 (5n).

14 **SECTION 141.** 71.07 (5n) (d) 2. of the statutes is amended to read:

15 71.07 (5n) (d) 2. For purposes of determining a claimant's eligible qualified
16 production activities income under this subsection, the claimant shall multiply the
17 claimant's qualified production activities income from property manufactured by the
18 claimant by the manufacturing property factor and qualified production activities
19 income from property produced, grown, or extracted by the claimant by the
20 agriculture property factor. This subdivision does not apply if the claimant's entire
21 qualified production activities income results from the sale of tangible personal
22 property that was manufactured, produced, grown, or extracted wholly in this state
23 by the claimant.

24 **SECTION 142.** 71.07 (6e) (a) 5. of the statutes is amended to read:

ENGROSSED ASSEMBLY BILL 245**SECTION 142**

1 71.07 (6e) (a) 5. “Property taxes” means real ~~and personal~~ property taxes,
2 exclusive of special assessments, delinquent interest, and charges for service, paid
3 by a claimant, and the claimant’s spouse if filing a joint return, on the eligible
4 veteran’s or unremarried surviving spouse’s principal dwelling in this state during
5 the taxable year for which credit under this subsection is claimed, less any property
6 taxes paid which are properly includable as a trade or business expense under
7 section 162 of the Internal Revenue Code. If the principal dwelling on which the
8 taxes were paid is owned by 2 or more persons or entities as joint tenants or tenants
9 in common or is owned by spouses as marital property, “property taxes” is that part
10 of property taxes paid that reflects the ownership percentage of the claimant, except
11 that this limitation does not apply to spouses who file a joint return. If the principal
12 dwelling is sold during the taxable year, the “property taxes” for the seller and buyer
13 shall be the amount of the tax prorated to each in the closing agreement pertaining
14 to the sale or, if not so provided for in the closing agreement, the tax shall be prorated
15 between the seller and buyer in proportion to months of their respective ownership.
16 “Property taxes” includes monthly municipal permit fees in respect to a principal
17 dwelling collected under s. 66.0435 (3) (c).

18 **SECTION 143.** 71.07 (9) (a) 3. of the statutes is amended to read:

19 71.07 (9) (a) 3. “Property taxes” means real ~~and personal~~ property taxes,
20 exclusive of special assessments, delinquent interest and charges for service, paid by
21 a claimant on the claimant’s principal dwelling during the taxable year for which
22 credit under this subsection is claimed, less any property taxes paid which are
23 properly includable as a trade or business expense under section 162 of the Internal
24 Revenue Code. If the principal dwelling on which the taxes were paid is owned by
25 2 or more persons or entities as joint tenants or tenants in common or is owned by

ENGROSSED ASSEMBLY BILL 245**SECTION 143**

1 spouses as marital property, “property taxes” is that part of property taxes paid that
2 reflects the ownership percentage of the claimant. If the principal dwelling is sold
3 during the taxable year the “property taxes” for the seller and buyer shall be the
4 amount of the tax prorated to each in the closing agreement pertaining to the sale
5 or, if not so provided for in the closing agreement, the tax shall be prorated between
6 the seller and buyer in proportion to months of their respective ownership. “Property
7 taxes” includes monthly municipal permit fees in respect to a principal dwelling
8 collected under s. 66.0435 (3) (c).

9 **SECTION 144.** 71.17 (2) of the statutes is amended to read:

10 71.17 (2) LIEN ON TRUST ESTATE; INCOME TAXES LEVIED AGAINST BENEFICIARY. All
11 income taxes levied against the income of beneficiaries shall be a lien on that portion
12 of the trust estate or interest therein from which the income taxed is derived, and
13 such taxes shall be paid by the fiduciary, if not paid by the distributee, before the
14 same become delinquent. Every person who, as a fiduciary under the provisions of
15 this subchapter, pays an income tax shall have all the rights and remedies of
16 reimbursement for any taxes assessed against him or her or paid by him or her in
17 such capacity, as provided in s. 70.19 (1), 2021 stats., and s. 70.19 (2), 2021 stats.

18 **SECTION 145.** 71.28 (5n) (a) 5. a. of the statutes is amended to read:

19 71.28 (5n) (a) 5. a. “Manufacturing property factor” means a fraction, the
20 numerator of which is the average value of the claimant’s ~~real and personal property~~
21 ~~assessed under s. 70.995~~ land and depreciable property, owned or rented and used
22 in this state by the claimant during the taxable year to manufacture qualified
23 production property, and the denominator of which is the average value of all the
24 claimant’s ~~real and personal~~ land and depreciable property owned or rented during

ENGROSSED ASSEMBLY BILL 245**SECTION 145**

1 the taxable year and used by the claimant to manufacture qualified production
2 property.

3 **SECTION 146.** 71.28 (5n) (a) 5. d. of the statutes is repealed.

4 **SECTION 147.** 71.28 (5n) (a) 9. (intro.) of the statutes is amended to read:

5 71.28 (5n) (a) 9. (intro.) “Qualified production property” means either any of
6 the following:

7 **SECTION 148.** 71.28 (5n) (a) 9. a. of the statutes is amended to read:

8 71.28 (5n) (a) 9. a. Tangible personal property manufactured in whole or in part
9 by the claimant on property that is located in this state and assessed as
10 manufacturing property under s. 70.995. Tangible personal property manufactured
11 in this state may only be qualified production property if it is manufactured on
12 property approved to be classified as manufacturing real property for purposes of s.
13 70.995, even if it is not eligible to be listed on the department’s manufacturing roll
14 until January 1 of the following year.

15 **SECTION 149.** 71.28 (5n) (a) 9. c. of the statutes is created to read:

16 71.28 (5n) (a) 9. c. Tangible personal property manufactured in whole or in part
17 by the claimant with an establishment that is located in this state and classified as
18 manufacturing under s. 70.995 (5n). A person wishing to classify the person’s
19 establishment as manufacturing under this subd. 9. c. shall file an application in the
20 form and manner prescribed by the department no later than July 1 of the taxable
21 year for which the person wishes to claim the credit under this subsection, pursuant
22 to s. 70.995 (5n). The department shall make a determination and provide written
23 notice by December 31 of the year in which the application is filed. A determination
24 on the classification under this subd. 9. c. may be appealed as provided under s.
25 70.995 (5n).

ENGROSSED ASSEMBLY BILL 245**SECTION 150**

1 **SECTION 150.** 71.28 (5n) (d) 2. of the statutes is amended to read:

2 71.28 **(5n)** (d) 2. Except as provided in subd. 3., for purposes of determining a
3 claimant's eligible qualified production activities income under this subsection, the
4 claimant shall multiply the claimant's qualified production activities income from
5 property manufactured by the claimant by the manufacturing property factor and
6 qualified production activities income from property produced, grown, or extracted
7 by the claimant by the agriculture property factor. This subdivision does not apply
8 if the claimant's entire qualified production activities income results from the sale
9 of tangible personal property that was manufactured, produced, grown, or extracted
10 wholly in this state by the claimant.

11 **SECTION 151.** 71.52 (7) of the statutes is amended to read:

12 71.52 **(7)** "Property taxes accrued" means real ~~or personal~~ property taxes or
13 monthly municipal permit fees under s. 66.0435 (3) (c), exclusive of special
14 assessments, delinquent interest and charges for service, levied on a homestead
15 owned by the claimant or a member of the claimant's household. "Real ~~or personal~~
16 property taxes" means those levied under ch. 70, less the tax credit, if any, afforded
17 in respect of such property by s. 79.10. If a homestead is owned by 2 or more persons
18 or entities as joint tenants or tenants in common or is owned as marital property or
19 survivorship marital property and one or more such persons, entities or owners is not
20 a member of the claimant's household, property taxes accrued is that part of property
21 taxes accrued levied on such homestead, reduced by the tax credit under s. 79.10,
22 that reflects the ownership percentage of the claimant and the claimant's household,
23 except that if a homestead is owned by 2 or more natural persons or if 2 or more
24 natural persons have an interest in a homestead, one or more of whom is not a
25 member of the claimant's household, and the claimant has a present interest, as that

ENGROSSED ASSEMBLY BILL 245**SECTION 151**

1 term is used in s. 700.03 (1), in the homestead and is required by the terms of a will
2 that transferred the homestead or interest in the homestead to the claimant to pay
3 the entire amount of property taxes levied on the homestead, property taxes accrued
4 is property taxes accrued levied on such homestead, reduced by the tax credit under
5 s. 79.10. A marital property agreement or unilateral statement under ch. 766 has
6 no effect in computing property taxes accrued for a person whose homestead is not
7 the same as the homestead of that person's spouse. For purposes of this subsection,
8 property taxes are "levied" when the tax roll is delivered to the local treasurer for
9 collection. If a homestead is sold or purchased during the calendar year of the levy,
10 the property taxes accrued for the seller and the buyer are the amount of the tax levy
11 prorated to each in proportion to the periods of time each both owned and occupied
12 the homestead during the year to which the claim relates. The seller may use the
13 closing agreement pertaining to the sale of the homestead, the property tax bill for
14 the year before the year to which the claim relates or the property tax bill for the year
15 to which the claim relates as the basis for computing property taxes accrued, but
16 those taxes are allowable only for the portion of the year during which the seller
17 owned and occupied the sold homestead. If a household owns and occupies 2 or more
18 homesteads in the same calendar year, property taxes accrued is the sum of the
19 prorated property taxes accrued attributable to the household for each of such
20 homesteads. If the household owns and occupies the homestead for part of the
21 calendar year and rents a homestead for part of the calendar year, it may include both
22 the proration of taxes on the homestead owned and rent constituting property taxes
23 accrued with respect to the months the homestead is rented in computing the amount
24 of the claim under s. 71.54 (1). If a homestead is an integral part of a multipurpose
25 or multidwelling building, property taxes accrued are the percentage of the property

ENGROSSED ASSEMBLY BILL 245**SECTION 151**

1 taxes accrued on that part of the multipurpose or multidwelling building occupied
2 by the household as a principal residence plus that same percentage of the property
3 taxes accrued on the land surrounding it, not exceeding one acre, that is reasonably
4 necessary for use of the multipurpose or multidwelling building as a principal
5 residence, except as the limitations of s. 71.54 (2) (b) apply. If the homestead is part
6 of a farm, property taxes accrued are the property taxes accrued on up to 120 acres
7 of the land contiguous to the claimant's principal residence and include the property
8 taxes accrued on all improvements to real property located on such land, except as
9 the limitations of s. 71.54 (2) (b) apply.

10 **SECTION 152.** 73.01 (5) (a) of the statutes is amended to read:

11 73.01 (5) (a) Any person who is aggrieved by a determination of the state board
12 of assessors under s. 70.995 (5n) or (8) or who has filed a petition for redetermination
13 with the department of revenue and who is aggrieved by the redetermination of the
14 department of revenue may, within 60 days of the determination of the state board
15 of assessors or of the department of revenue or, in all other cases, within 60 days after
16 the redetermination but not thereafter, file with the clerk of the commission a
17 petition for review of the action of the department of revenue and the number of
18 copies of the petition required by rule adopted by the commission. Any person who
19 is aggrieved by a determination of the department of transportation under s. 341.405
20 or 341.45 may, within 30 days after the determination of the department of
21 transportation, file with the clerk of the commission a petition for review of the action
22 of the department of transportation and the number of copies of the petition required
23 by rule adopted by the commission. If a municipality appeals, its appeal shall set
24 forth that the appeal has been authorized by an order or resolution of its governing
25 body and the appeal shall be verified by a member of that governing body as

ENGROSSED ASSEMBLY BILL 245**SECTION 152**

1 pleadings in courts of record are verified. The clerk of the commission shall transmit
2 one copy to the department of revenue, or to the department of transportation, and
3 to each party. In the case of appeals from manufacturing property assessments, the
4 person assessed shall be a party to a proceeding initiated by a municipality. At the
5 time of filing the petition, the petitioner shall pay to the commission a \$25 filing fee.
6 The commission shall deposit the fee in the general fund. Within 30 days after such
7 transmission the department of revenue, except for petitions objecting to
8 manufacturing property assessments, or the department of transportation, shall file
9 with the clerk of the commission an original and the number of copies of an answer
10 to the petition required by rule adopted by the commission and shall serve one copy
11 on the petitioner or the petitioner's attorney or agent. Within 30 days after service
12 of the answer, the petitioner may file and serve a reply in the same manner as the
13 petition is filed. Any person entitled to be heard by the commission under s. 76.38
14 (12) (a), 1993 stats., or s. 76.39 (4) (c) or 76.48 may file a petition with the commission
15 within the time and in the manner provided for the filing of petitions in income or
16 franchise tax cases. Such papers may be served as a circuit court summons is served
17 or by certified mail. For the purposes of this subsection, a petition for review is
18 considered timely filed if mailed by certified mail in a properly addressed envelope,
19 with postage duly prepaid, which envelope is postmarked before midnight of the last
20 day for filing.

21 **SECTION 153.** 73.03 (77) of the statutes is created to read:

22 73.03 (77) To annually produce a comparative local government spending
23 report from information received under s. 73.10 and to create and maintain a web
24 page on its Internet site to display the information contained in the report.

25 **SECTION 154.** 76.02 (1) of the statutes is amended to read:

ENGROSSED ASSEMBLY BILL 245**SECTION 154**

1 76.02 (1) “Air carrier company” means any person engaged in the business of
2 transportation in aircraft of persons or property for hire on regularly scheduled
3 flights, except an air carrier company whose property is exempt from taxation under
4 s. ~~70.11 (42) (b)~~ 76.074 (2). In this subsection, “aircraft” means a completely equipped
5 operating unit, including spare flight equipment, used as a means of conveyance in
6 air commerce.

7 **SECTION 155.** 76.025 (5) of the statutes is created to read:

8 76.025 (5) Nothing in this chapter or ch. 70 shall be construed as providing an
9 exemption for personal property for entities regulated under this chapter, except for
10 the exemptions under ss. 70.11 (21), (39), and (39m), 70.112 (4) (b) and (5), and
11 76.074, and for such motor vehicles as are exempt under s. 70.112 (5).

12 **SECTION 156.** 76.03 (1) of the statutes is amended to read:

13 76.03 (1) The property, both real and personal, including all rights, franchises
14 and privileges used in and necessary to the prosecution of the business of any
15 company enumerated in s. 76.02 shall be deemed personal property for the purposes
16 of taxation, and shall be valued and assessed together as a unit.

17 **SECTION 157.** 76.07 (2) of the statutes is amended to read:

18 76.07 (2) **RELATION TO STATE VALUATION; DESCRIPTION.** The value of the property
19 of each of said companies company for assessment shall be made on the same basis
20 and for the same period of time, as near as may be, as the value of the general
21 property of the state is ascertained and determined. The department shall prepare
22 an assessment roll and place thereon after the name of each of said companies
23 company assessed, the following general description of the property of such company,
24 to wit which the department shall deem and hold to include the entire property and
25 franchises of the company specified and all title and interest therein: “Real estate,

ENGROSSED ASSEMBLY BILL 245**SECTION 157**

1 right-of-way, tracks, stations, terminals, appurtenances, ~~rolling stock, equipment,~~
2 franchises, and all other real estate and personal property of said the company,” in
3 the case of railroads, and “Real estate, right-of-way, poles, wires, conduits, cables,
4 devices, appliances, instruments, franchises, and all other real and personal
5 property of said the company,” in the case of conservation and regulation companies,
6 and “Real estate, appurtenances, rolling stock, equipment, franchises, and all other
7 real estate and personal property of said the company,” in the case of air carrier
8 companies, and “Land and land rights, structures, improvements, mains, pumping
9 and regulation equipment, services, appliances, instruments, franchises, and all
10 other real and personal property of said the company,” in the case of pipeline
11 companies, ~~which description shall be deemed and held to include the entire property~~
12 ~~and franchises of the company specified and all title and interest therein.~~

13 **SECTION 158.** 76.07 (4g) (a) 10. of the statutes is amended to read:

14 76.07 **(4g)** (a) 10. Determine the depreciated cost of road real property owned
15 or rented by the company and used in the operation of the company’s business in this
16 state.

17 **SECTION 159.** 76.07 (4g) (a) 11. and 12. of the statutes are repealed.

18 **SECTION 160.** 76.07 (4g) (a) 13. of the statutes is amended to read:

19 76.07 **(4g)** (a) 13. Divide the sum ~~of the amounts under subds. 10. and 12.~~
20 amount under subd. 10. by the depreciated cost of road real property everywhere.

21 **SECTION 161.** 76.074 of the statutes is created to read:

22 **76.074 Property exempt from assessment. (1)** In this section:

23 (a) Notwithstanding s. 76.02, “air carrier company” means any person engaged
24 in the business of transportation in aircraft of persons or property for hire on

ENGROSSED ASSEMBLY BILL 245**SECTION 161**

1 regularly scheduled flights. In this paragraph, “aircraft” has the meaning given in
2 s. 76.02 (1).

3 (b) “Hub facility” means any of the following:

4 1. A facility at an airport from which an air carrier company operated at least
5 45 common carrier departing flights each weekday in the prior year and from which
6 it transported passengers to at least 15 nonstop destinations, as defined by rule by
7 the department, or transported cargo to nonstop destinations, as defined by rule by
8 the department.

9 2. An airport or any combination of airports in this state from which an air
10 carrier company cumulatively operated at least 20 common carrier departing flights
11 each weekday in the prior year, if the air carrier company’s headquarters, as defined
12 by rule by the department, is in this state.

13 (2) Property owned by an air carrier company that operates a hub facility in
14 this state, if the property is used in the operation of the air carrier company, is exempt
15 from taxation under this subchapter and from local assessment and taxation.

16 (3) For assessments after January 1, 2024, the personal property, as defined
17 in s. 70.04, of a railroad company is exempt from taxation under this subchapter and
18 from local assessment and taxation.

19 **SECTION 162.** 76.125 (1) of the statutes is amended to read:

20 76.125 (1) Using the statement of assessments under s. 70.53 and the
21 statement of taxes under s. 69.61, the department shall determine the net rate of
22 taxation of commercial property under s. 70.32 (2) (a) 2., and of manufacturing
23 property under s. 70.32 (2) (a) 3. ~~and of personal property under s. 70.30~~ as provided
24 in subs. (2) to (6). The department shall enter that rate on the records of the
25 department.

ENGROSSED ASSEMBLY BILL 245**SECTION 163**

1 **SECTION 163.** 76.24 (2) (a) of the statutes is amended to read:

2 76.24 (2) (a) All taxes paid by any railroad company derived from or
3 apportionable to repair facilities, docks, ore yards, piers, wharves, grain elevators,
4 and their approaches, or car ferries on the basis of the separate valuation provided
5 for in s. 76.16, shall be distributed annually from the transportation fund to the
6 towns, villages, and cities in which they are located, pursuant to certification made
7 by the department of revenue on or before August 15. Beginning with amounts
8 distributed in ~~2011~~ 2024, the amount distributed to any town, village, or city under
9 this paragraph may not be less than the amount distributed to it in ~~2010~~ 2023 under
10 this paragraph. Beginning with amounts distributed in 2025, the amount
11 distributed to any town, village, or city under this paragraph may not be less than
12 the amount distributed in 2024.

13 **SECTION 164.** 76.31 of the statutes is amended to read:

14 **76.31 Determination of ad valorem tax receipts for hub facility**
15 **exemptions.** ~~By July 1, 2004, and every~~ Annually, by July 1 thereafter, the
16 department shall determine the total amount of the tax imposed under subch. I of
17 ch. 76 that was paid by each air carrier company, as defined in s. ~~70.11 (42) (a) 1.~~ 76.02
18 (1), whose property is exempt from taxation under s. ~~70.11 (42) (b)~~ 76.074 (2) for the
19 most recent taxable year that the air carrier company paid the tax imposed under
20 subch. I of ch. 76. The total amount determined under this section shall be
21 transferred under s. 20.855 (4) (fm) to the transportation fund.

22 **SECTION 165.** 76.69 of the statutes is repealed.

23 **SECTION 166.** 76.82 of the statutes is amended to read:

24 **76.82 Assessment.** The department, using the valuation methods that it uses
25 ~~to assess property under s. 70.995 prescribed in s. 70.32 (1) and s. 70.34, 2021 stats.,~~

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1 shall assess the property that is taxable under s. 76.81, ~~including property that is~~
2 ~~exempt under s. 70.11 (27) from the tax under ch. 70,~~ at its value as of January 1.

3 **SECTION 167.** Chapter 77 (title) of the statutes is amended to read:

4 **CHAPTER 77**

5 **TAXATION OF FOREST CROPLANDS;**

6 **REAL ESTATE TRANSFER FEES;**

7 **SALES AND USE TAXES; COUNTY,**

8 **MUNICIPALITY, AND SPECIAL DISTRICT**

9 **SALES AND USE TAXES; MANAGED**

10 **FOREST LAND; ECONOMIC DEVELOPMENT**

11 **SURCHARGE; LOCAL FOOD AND**

12 **BEVERAGE TAX; LOCAL RENTAL CAR**

13 **TAX; PREMIER RESORT AREA TAXES;**

14 **STATE RENTAL VEHICLE**

15 **FEE; DRY CLEANING FEES**

16 **SECTION 168.** 77.04 (1) of the statutes is amended to read:

17 77.04 (1) TAX ROLL. The clerk on making up the tax roll shall enter as to each
18 forest cropland description in a special column or some other appropriate place in
19 such tax roll headed by the words "Forest Croplands" or the initials "F.C.L.", which
20 shall be a sufficient designation that such description is subject to this subchapter.
21 Such land shall thereafter be assessed and be subject to review under ch. 70, and
22 such assessment may be used by the department of revenue in the determination of
23 the tax upon withdrawal of such lands as forest croplands as provided in s. 77.10 for
24 entries prior to 1972 or for any entry under s. 77.02 (4) (a). The tax upon withdrawal
25 of descriptions entered as forest croplands after December 31, 1971, may be

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1 determined by the department of revenue by multiplying the last assessed value of
2 the land prior to the time of the entry by an annual ratio computed for the state under
3 sub. (2) to establish the annual assessed value of the description. No tax shall be
4 levied on forest croplands except the specific annual taxes as provided, except that
5 any building located on forest cropland shall be assessed as ~~personal~~ real property,
6 subject to all laws and regulations for the assessment and taxation of general
7 property.

8 **SECTION 169.** 77.51 (12t) of the statutes is renumbered 77.51 (12t) (intro.) and
9 amended to read:

10 77.51 (12t) (intro.) “Real property construction activities” means activities that
11 occur at a site where tangible personal property or items or goods under s. 77.52 (1)
12 (b) or (d) that are applied or adapted to the use or purpose to which real property is
13 devoted are permanently affixed to that real property, ~~if the intent of the person who~~
14 ~~affixes that property is to make a permanent accession to the real property.~~ “Real
15 property construction activities” does not include affixing property subject to tax
16 under s. 77.52 (1) (c) to real property or affixing to real property tangible personal
17 property that remains tangible personal property after it is affixed. The department
18 may promulgate rules to determine whether activities that occur at a site where
19 tangible personal property or items or goods under s. 77.52 (1) (b) or (d) are affixed
20 to real property are real property construction activities for purposes of this
21 subchapter. If the classification of property or an activity is not identified by rule,
22 the department’s determination of whether personal property becomes a part of real
23 property shall be made by considering the following criteria:

24 **SECTION 170.** 77.51 (12t) (a) to (c) of the statutes are created to read:

25 77.51 (12t) (a) Actual physical annexation to the real property.

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1 (b) Application or adaptation to the use or purpose to which the real property
2 is devoted.

3 (c) An intention on the part of the person making the annexation to make a
4 permanent accession to the real property.

5 **SECTION 171.** 77.54 (20n) (d) 2. of the statutes is amended to read:

6 77.54 **(20n)** (d) 2. The retailer manufactures the prepared food ~~in a building~~
7 on real property assessed as manufacturing property under s. 70.995, or that would
8 be assessed as manufacturing property under s. 70.995 if the ~~building~~ real property
9 was located in this state.

10 **SECTION 172.** 77.54 (20n) (d) 3. of the statutes is amended to read:

11 77.54 **(20n)** (d) 3. The retailer makes no retail sales of prepared food at the
12 building location described in subd. 2.

13 **SECTION 173.** 77.54 (57d) (b) 1. of the statutes is amended to read:

14 77.54 **(57d)** (b) 1. A person engaged in manufacturing in this state ~~at a building~~
15 on real property assessed under s. 70.995.

16 **SECTION 174.** Subchapter V (title) of chapter 77 [precedes 77.70] of the statutes
17 is amended to read:

18 **CHAPTER 77**

19 **SUBCHAPTER V**

20 **COUNTY, MUNICIPALITY, AND**

21 **SPECIAL DISTRICT SALES**

22 **AND USE TAXES**

23 **SECTION 175.** 77.70 of the statutes is renumbered 77.70 (1) and amended to
24 read:

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1 77.70 (1) ~~Any~~ Except as provided in sub. (2), any county desiring to ~~may~~ impose
2 county sales and use taxes under this subchapter ~~may do so~~ by the adoption of an
3 ordinance, stating its purpose and referring to this subchapter. The rate of the tax
4 imposed under this ~~section~~ subsection is 0.5 percent of the sales price or purchase
5 price. Except as provided in s. 66.0621 (3m), the county sales and use taxes imposed
6 under this subsection may be imposed only for the purpose of directly reducing the
7 property tax levy and only in their entirety as provided in this subchapter. That
8 ordinance shall be effective on ~~the first day of January, the first day of April, the first~~
9 ~~day of July or the first day of October~~ January 1, April 1, July 1, or October 1. A
10 certified copy of that ordinance shall be delivered to the secretary of revenue at least
11 120 days prior to its effective date. The repeal of any such ordinance shall be effective
12 on December 31. A certified copy of a repeal ordinance shall be delivered to the
13 secretary of revenue at least 120 days before the effective date of the repeal. Except
14 as provided under s. 77.60 (9), the department of revenue may not issue any
15 assessment ~~nor~~ or act on any claim for a refund or any claim for an adjustment under
16 s. 77.585 after the end of the calendar year that is 4 years after the year in which the
17 county has enacted a repeal ordinance under this ~~section~~ subsection.

18 **SECTION 176.** 77.70 (2) of the statutes is created to read:

19 77.70 (2) (a) In addition to the taxes imposed under sub. (1), a county in which
20 a 1st class city is located may adopt an ordinance to impose sales and use taxes under
21 this subchapter at the rate of 0.375 percent of the sales price or purchase price. An
22 ordinance adopted under this subsection is not effective unless the electors of the
23 county approve the ordinance at a referendum held at a special election, as provided
24 under s. 8.06, or at a spring primary or election or partisan primary or election. An
25 ordinance adopted and approved under this subsection shall be effective on January

ENGROSSED ASSEMBLY BILL 245**SECTION 176**

1 1, April 1, July 1, or October 1 and the taxes shall be imposed only in their entirety
2 as provided in this subchapter. A certified copy of the ordinance shall be delivered
3 to the secretary of revenue at least 120 days prior to its effective date. No county may
4 impose a tax under this subsection unless the county makes an election to join the
5 Wisconsin Retirement System for all new employees, pursuant to s. 40.21 (7) (a), and
6 the county contributes the amount calculated under s. 59.875 (4) to its retirement
7 system's unfunded actuarial accrued liability from the taxes imposed under this
8 subsection in 2025 and in each year thereafter until the first year in which the
9 retirement system is determined by the retirement system's actuary to be fully
10 funded. After the retirement system is first fully funded, or until 30 years have
11 elapsed since the effective date of the tax, whichever is earlier, the actuary shall
12 determine all future required contributions from the county on the basis of standard
13 actuarial practices, and the county shall repeal the ordinance imposing the tax. A
14 certified copy of that ordinance shall be delivered to the secretary of revenue at least
15 120 days prior to its effective date. The repeal of any such ordinance shall be effective
16 on December 31. A certified copy of a repeal ordinance shall be delivered to the
17 secretary of revenue at least 120 days before the effective date of the repeal. Except
18 as provided under s. 77.60 (9), the department of revenue may not issue any
19 assessment or act on any claim for a refund or any claim for an adjustment under s.
20 77.585 after the end of the calendar year that is 4 years after the year in which the
21 county has enacted a repeal ordinance under this subsection.

22 (b) 1. Annually, after making the required payment to its retirement system's
23 unfunded actuarial accrued liability under par. (a), the county shall make the
24 required payment for its pension bond obligations from the revenues received under
25 this subsection.

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1 2. Any revenues received in any year in excess of the amounts paid under subd.
2 1. and par. (a) in the previous year shall be used as an additional payment to the
3 county retirement system's unfunded actuarial accrued liability.

4 (c) Annually, beginning in 2026, the county shall submit a report to the joint
5 committee on finance, in the manner provided under s. 13.172 (2), containing
6 detailed information on the county's expenditures in the previous year from the
7 revenues collected under this subsection.

8 **SECTION 177.** 77.701 of the statutes is created to read:

9 **77.701 Adoption by municipal ordinance.** (1) A 1st class city may adopt
10 an ordinance to impose a sales and use tax under this subchapter at the rate of 2.0
11 percent of the sales price or purchase price. An ordinance adopted under this section
12 is not effective unless the electors of the city approve the ordinance at a referendum
13 held at a special election, as provided under s. 8.06, or at a spring primary or election
14 or partisan primary or election. An ordinance adopted and approved under this
15 section shall be effective on January 1, April 1, July 1, or October 1, and the taxes
16 shall be imposed only in their entirety as provided in this subchapter. A certified copy
17 of the ordinance shall be delivered to the secretary of revenue at least 120 days prior
18 to its effective date. No 1st class city may impose a tax under this section unless the
19 city makes an election to join the Wisconsin Retirement System for all new
20 employees, pursuant to s. 40.21 (7) (a), and the city contributes the amount
21 calculated under s. 62.625 to its retirement system's unfunded actuarial accrued
22 liability in 2025 and in each year thereafter until the first year in which the
23 retirement system is determined by the retirement system's actuary to be fully
24 funded. In addition, if the 1st class city has enacted an ordinance regarding the city's
25 retirement system that requires an actuary to periodically reset the actuarial

ENGROSSED ASSEMBLY BILL 245**SECTION 177**

1 contribution rate, the 1st class city may not impose a tax under this section unless
2 the city repeals the ordinance. After the retirement system is first fully funded, or
3 until 30 years have elapsed since the effective date of the tax, whichever is earlier,
4 the actuary shall determine all future required contributions from the city on the
5 basis of standard actuarial practices, and the city shall repeal the ordinance
6 imposing the tax. A certified copy of that ordinance shall be delivered to the secretary
7 of revenue at least 120 days prior to its effective date. The repeal of any such
8 ordinance shall be effective on December 31. A certified copy of a repeal ordinance
9 shall be delivered to the secretary of revenue at least 120 days before the effective
10 date of the repeal. Except as provided under s. 77.60 (9), the department of revenue
11 may not issue any assessment or act on any claim for a refund or any claim for an
12 adjustment under s. 77.585 after the end of the calendar year that is 4 years after
13 the year in which the city has enacted a repeal ordinance under this section.

14 (2) (a) Annually, the city shall use no more than 90 percent of the amount of
15 revenue generated under this section in the first full calendar year in which the tax
16 is imposed to offset the actual costs of the required payment under sub. (1) and to
17 offset the increase in participating city agency employer contribution costs from 2022
18 to the current year for the retirement system established under chapter 396, laws
19 of 1937. For purposes of this paragraph, "city agency" means any board, commission,
20 division, department, office, or agency of the city government, including its sewerage
21 district created under s. 200.23, school board, auditorium board, fire and police
22 departments, annuity and pension board, board of vocational and adult education,
23 Wisconsin Center District, housing authority, Veolia Milwaukee with respect to
24 employees who are participants in the retirement system of Milwaukee on the

ENGROSSED ASSEMBLY BILL 245**SECTION 177**

1 effective date of this paragraph [LRB inserts date], and public school teachers'
2 annuity and retirement fund, by which an employee of the city or city agency is paid.

3 (b) The city shall use an amount equal to the revenue derived from 10 percent
4 of the amount of revenue generated under this section in the first full calendar year
5 in which the tax is imposed to maintain a level of law enforcement and fire protective
6 and emergency medical service that is equivalent to that provided in the 1st class city
7 on April 1, 2023.

8 (c) In any year in which the amount of the taxes collected under this section
9 exceeds the amount of the taxes collected in the first full calendar year and the
10 amounts necessary to make the payments under pars. (a) and (b), the city shall use
11 the excess revenue to implement the requirements under s. 62.90 (5) (b) and the
12 ongoing costs of the increased number of law enforcement officers and daily staffing
13 level of the members of the paid fire department.

14 (3) Annually, beginning in 2026, the city shall submit a report to the joint
15 committee on finance, in the manner provided under s. 13.172 (2), containing
16 detailed information on the city's expenditures in the previous year from the
17 revenues collected under this section, including expenditures and staffing levels
18 related to law enforcement, fire protection, and other public safety measures.

19 **SECTION 178.** 77.71 of the statutes is amended to read:

20 **77.71 Imposition of county, municipality, and special district sales and**
21 **use taxes.** Whenever a county sales and use tax ordinance is adopted under s. 77.70
22 or 77.701 or a special district resolution is adopted under s. 77.705 or 77.706, the
23 following taxes are imposed:

24 (1) For the privilege of selling, licensing, leasing, or renting tangible personal
25 property and the items, property, and goods specified under s. 77.52 (1) (b), (c), and

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1 (d), and for the privilege of selling, licensing, performing, or furnishing services a
2 sales tax is imposed upon retailers at the rates under s. 77.70 in the case of a county
3 tax, at the rate under s. 77.701 in the case of a municipality tax, or at the rate under
4 s. 77.705 or 77.706 in the case of a special district tax of the sales price from the sale,
5 license, lease, or rental of tangible personal property and the items, property, and
6 goods specified under s. 77.52 (1) (b), (c), and (d), except property taxed under sub.
7 (4), sold, licensed, leased, or rented at retail in the county, municipality, or special
8 district, or from selling, licensing, performing, or furnishing services described under
9 s. 77.52 (2) in the county, municipality, or special district.

10 (2) An excise tax is imposed at the rates under s. 77.70 in the case of a county
11 tax, at the rate under s. 77.701 in the case of a municipality tax, or at the rate under
12 s. 77.705 or 77.706 in the case of a special district tax of the purchase price upon every
13 person storing, using, or otherwise consuming in the county, municipality, or special
14 district tangible personal property, or items, property, or goods specified under s.
15 77.52 (1) (b), (c), or (d), or services if the tangible personal property, item, property,
16 good, or service is subject to the state use tax under s. 77.53, except that a receipt
17 indicating that the tax under sub. (1), (3), (4), or (5) has been paid relieves the buyer
18 of liability for the tax under this subsection and except that if the buyer has paid a
19 similar local tax in another state on a purchase of the same tangible personal
20 property, item, property, good, or service that tax shall be credited against the tax
21 under this subsection and except that for motor vehicles that are used for a purpose
22 in addition to retention, demonstration, or display while held for sale in the regular
23 course of business by a dealer the tax under this subsection is imposed not on the
24 purchase price but on the amount under s. 77.53 (1m).

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1 **(3)** An excise tax is imposed upon a contractor engaged in construction
2 activities within the county or special district at the rates under s. 77.70 in the case
3 of a county tax, at the rate under s. 77.701 in the case of a municipality tax, or at the
4 rate under s. 77.705 or 77.706 in the case of a special district tax of the purchase price
5 of tangible personal property or items, property, or goods under s. 77.52 (1) (b), (c),
6 or (d) that are used in constructing, altering, repairing, or improving real property
7 and that became a component part of real property in that county, municipality, or
8 special district, except that if the contractor has paid the sales tax of a county,
9 municipality, or special district in this state on that tangible personal property, item,
10 property, or good, or has paid a similar local sales tax in another state on a purchase
11 of the same tangible personal property, item, property, or good, that tax shall be
12 credited against the tax under this subsection.

13 **(4)** An excise tax is imposed at the rates under s. 77.70 in the case of a county
14 tax, at the rate under s. 77.701 in the case of a municipality tax, or at the rate under
15 s. 77.705 or 77.706 in the case of a special district tax of the purchase price upon every
16 person storing, using, or otherwise consuming a motor vehicle, boat, recreational
17 vehicle, as defined in s. 340.01 (48r), or aircraft if that property must be registered
18 or titled with this state and if that property is to be customarily kept in a county that
19 has in effect an ordinance under s. 77.70, in a municipality that has in effect an
20 ordinance under s. 77.701, or in a special district that has in effect a resolution under
21 s. 77.705 or 77.706, except that if the buyer has paid a similar local sales tax in
22 another state on a purchase of the same property, that tax shall be credited against
23 the tax under this subsection. The lease or rental of a motor vehicle, boat,
24 recreational vehicle, as defined in s. 340.01 (48r), or aircraft is not taxed under this
25 subsection if the lease or rental does not require recurring periodic payments.

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1 **(5)** An excise tax is imposed on the purchase price for the lease or rental of a
2 motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft at
3 the rates under s. 77.70 in the case of a county tax, at the rate under s. 77.701 in the
4 case of a municipality tax, or at the rate under s. 77.705 or 77.706 in the case of a
5 special district tax upon every person storing, using, or otherwise consuming in the
6 county, municipality, or special district the motor vehicle, boat, recreational vehicle,
7 as defined in s. 340.01 (48r), or aircraft if that property must be registered or titled
8 with this state and if the lease or rental does not require recurring periodic
9 payments, except that a receipt indicating that the tax under sub. (1) had been paid
10 relieves the purchaser of liability for the tax under this subsection and except that
11 if the purchaser has paid a similar local tax in another state on the same lease or
12 rental of such motor vehicle, boat, recreational vehicle, as defined in s. 340.01 (48r),
13 or aircraft, that tax shall be credited against the tax under this subsection.

14 **SECTION 179.** 77.73 (2), (2m) and (3) of the statutes are amended to read:

15 **77.73 (2)** Counties, municipalities, and special districts do not have jurisdiction
16 to impose the tax under s. 77.71 (2) in regard to items, property, and goods under s.
17 77.52 (1) (b), (c), and (d), and tangible personal property, except snowmobiles,
18 trailers, semitrailers, limited use off-highway motorcycles, as defined in s. 23.335
19 (1) (o), all-terrain vehicles, and utility terrain vehicles, purchased in a sale that is
20 consummated in another county, municipality, or special district in this state that
21 does not have in effect an ordinance or resolution imposing the taxes under this
22 subchapter and later brought by the buyer into the county, municipality, or special
23 district that has imposed a tax under s. 77.71 (2).

24 **(2m)** Counties, municipalities, and special districts do not have jurisdiction to
25 impose the tax under s. 77.71 (5) with regard to the lease or rental of a motor vehicle,

ENGROSSED ASSEMBLY BILL 245**SECTION 179**

1 boat, recreational vehicle, as defined in s. 340.01 (48r), or aircraft if the lease or
2 rental does not require recurring periodic payments and if the purchaser received the
3 property in another county, municipality, or special district in this state and then
4 brings the property into a county, municipality, or special district that imposes the
5 tax under s. 77.71 (5).

6 (3) Counties, municipalities, and special districts have jurisdiction to impose
7 the taxes under this subchapter on retailers who file, or who are required to file, an
8 application under s. 77.52 (7) or who register, or who are required to register, under
9 s. 77.53 (9) or (9m), regardless of whether such retailers are engaged in business in
10 the county, municipality, or special district, as provided in s. 77.51 (13g). A retailer
11 who files, or is required to file, an application under s. 77.52 (7) or who registers, or
12 is required to register, under s. 77.53 (9) or (9m) shall collect, report, and remit to the
13 department the taxes imposed under this subchapter for all counties, municipalities,
14 or special districts that have an ordinance or resolution imposing the taxes under
15 this subchapter.

16 **SECTION 180.** 77.75 of the statutes is amended to read:

17 **77.75 Reports.** Every person subject to county, municipality, or special district
18 sales and use taxes shall, for each reporting period, record that person's sales made
19 in the county, municipality, or special district that has imposed those taxes
20 separately from sales made elsewhere in this state and file a report as prescribed by
21 the department of revenue.

22 **SECTION 181.** 77.76 (1) of the statutes is amended to read:

23 77.76 (1) The department of revenue shall have full power to levy, enforce, and
24 collect county, municipality, and special district sales and use taxes and may take any
25 action, conduct any proceeding, impose interest and penalties, and in all respects

ENGROSSED ASSEMBLY BILL 245**SECTION 181**

1 proceed as it is authorized to proceed for the taxes imposed by subch. III. The
2 department of transportation and the department of natural resources may
3 administer the county, municipality, and special district sales and use taxes in regard
4 to items under s. 77.61 (1).

5 **SECTION 182.** 77.76 (2) of the statutes is amended to read:

6 77.76 (2) Judicial and administrative review of departmental determinations
7 shall be as provided in subch. III for state sales and use taxes, and no county,
8 municipality, or special district may intervene in any matter related to the levy,
9 enforcement, and collection of the taxes under this subchapter.

10 **SECTION 183.** 77.76 (3) of the statutes is amended to read:

11 77.76 (3) From the appropriation under s. 20.835 (4) (g) the department of
12 revenue shall distribute 98.25 percent of the county taxes reported for each enacting
13 county, minus the county portion of the retailers' discounts, to the county and shall
14 indicate the taxes reported by each taxpayer, no later than 75 days following the last
15 day of the calendar quarter in which such amounts were reported. In this subsection,
16 the "county portion of the retailers' discount" is the amount determined by
17 multiplying the total retailers' discount by a fraction the numerator of which is the
18 gross county sales and use taxes payable and the denominator of which is the sum
19 of the gross state and county sales and use taxes payable. The county taxes
20 distributed shall be increased or decreased to reflect subsequent refunds, audit
21 adjustments, and all other adjustments of the county taxes previously distributed.
22 Interest paid on refunds of county sales and use taxes shall be paid from the
23 appropriation under s. 20.835 (4) (g) at the rate paid by this state under s. 77.60 (1)
24 (a). The Except as provided in s. 77.70 (2), a county may retain the amount it receives
25 or it may distribute all or a portion of the amount it receives to the towns, villages,

ENGROSSED ASSEMBLY BILL 245**SECTION 183**

1 cities, and school districts in the county. After receiving notice from the department
2 of revenue, a county shall reimburse the department for the amount by which any
3 refunds, including interest, of the county's sales and use taxes that the department
4 pays or allows in a reporting period exceeds the amount of the county's sales and use
5 taxes otherwise payable to the county under this subsection for the same or
6 subsequent reporting period. Any county receiving a report under this subsection
7 is subject to the duties of confidentiality to which the department of revenue is
8 subject under s. 77.61 (5) and (6).

9 **SECTION 184.** 77.76 (3r) of the statutes is created to read:

10 77.76 (3r) The department shall distribute 98.25 percent of the municipality
11 taxes reported for each enacting municipality, minus the municipality portion of the
12 retailers' discounts, to the municipality and shall indicate the taxes reported by each
13 taxpayer, no later than 75 days following the last day of the calendar quarter in which
14 such amounts were reported. In this subsection, the "municipality portion of the
15 retailers' discount" is the amount determined by multiplying the total retailers'
16 discount by a fraction the numerator of which is the gross municipality sales and use
17 taxes payable and the denominator of which is the sum of the gross state and
18 municipality sales and use taxes payable. The municipality taxes distributed shall
19 be increased or decreased to reflect subsequent refunds, audit adjustments, and all
20 other adjustments of the municipality taxes previously distributed. Interest paid on
21 refunds of municipality sales and use taxes shall be paid at the rate paid by this state
22 under s. 77.60 (1) (a). Any municipality receiving a report under this subsection is
23 subject to the duties of confidentiality to which the department of revenue is subject
24 under s. 77.61 (5) and (6).

25 **SECTION 185.** 77.76 (4) of the statutes is amended to read:

ENGROSSED ASSEMBLY BILL 245**SECTION 185**

1 77.76 (4) There shall be retained by the state 1.5 percent of the taxes collected
2 for taxes imposed by special districts under ss. 77.705 and 77.706 and 1.75 percent
3 of the taxes collected for taxes imposed by counties under s. 77.70 and for taxes
4 imposed by municipalities under s. 77.701 to cover costs incurred by the state in
5 administering, enforcing, and collecting the tax. All interest and penalties collected
6 shall be deposited and retained by this state in the general fund.

7 **SECTION 186.** 77.77 (1) (a) of the statutes is amended to read:

8 77.77 (1) (a) The sales price from services subject to the tax under s. 77.52 (2)
9 or the lease, rental, or license of tangible personal property and property, items, and
10 goods specified under s. 77.52 (1) (b), (c), and (d), is subject to the taxes under this
11 subchapter, and the incremental amount of tax caused by a rate increase applicable
12 to those services, leases, rentals, or licenses is due, beginning with the first billing
13 period starting on or after the effective date of the county ordinance, municipal
14 ordinance, special district resolution, or rate increase, regardless of whether the
15 service is furnished or the property, item, or good is leased, rented, or licensed to the
16 customer before or after that date.

17 **SECTION 187.** 77.77 (1) (b) of the statutes is amended to read:

18 77.77 (1) (b) The sales price from services subject to the tax under s. 77.52 (2)
19 or the lease, rental, or license of tangible personal property and property, items, and
20 goods specified under s. 77.52 (1) (b), (c), and (d) is not subject to the taxes under this
21 subchapter, and a decrease in the tax rate imposed under this subchapter on those
22 services first applies, beginning with bills rendered on or after the effective date of
23 the repeal or sunset of a county ordinance, municipal ordinance, or special district
24 resolution imposing the tax or other rate decrease, regardless of whether the service

ENGROSSED ASSEMBLY BILL 245**SECTION 187**

1 is furnished or the property, item, or good is leased, rented, or licensed to the
2 customer before or after that date.

3 **SECTION 188.** 77.77 (3) of the statutes is amended to read:

4 77.77 (3) The sale of building materials to contractors engaged in the business
5 of constructing, altering, repairing or improving real estate for others is not subject
6 to the taxes under this subchapter, and the incremental amount of tax caused by the
7 rate increase applicable to those materials is not due, if the materials are affixed and
8 made a structural part of real estate, and the amount payable to the contractor is
9 fixed without regard to the costs incurred in performing a written contract that was
10 irrevocably entered into prior to the effective date of the county ordinance, municipal
11 ordinance, special district resolution, or rate increase or that resulted from the
12 acceptance of a formal written bid accompanied by a bond or other performance
13 guaranty that was irrevocably submitted before that date.

14 **SECTION 189.** 77.78 of the statutes is amended to read:

15 **77.78 Registration.** No motor vehicle, boat, snowmobile, recreational vehicle,
16 as defined in s. 340.01 (48r), trailer, semitrailer, all-terrain vehicle, utility terrain
17 vehicle, off-highway motorcycle, as defined in s. 23.335 (1) (q), or aircraft that is
18 required to be registered by this state may be registered or titled by this state unless
19 the registrant files a sales and use tax report and pays the county tax, municipal tax,
20 and special district tax at the time of registering or titling to the state agency that
21 registers or titles the property. That state agency shall transmit those tax revenues
22 to the department of revenue.

23 **SECTION 190.** 77.84 (1) of the statutes is amended to read:

24 77.84 (1) TAX ROLL. Each clerk of a municipality in which the land is located
25 shall enter in a special column or other appropriate place on the tax roll the

ENGROSSED ASSEMBLY BILL 245**SECTION 190**

1 description of each parcel of land designated as managed forest land, and shall
2 specify, by the designation “MFL-O” or “MFL-C”, the acreage of each parcel that is
3 designated open or closed under s. 77.83. The land shall be assessed and is subject
4 to review under ch. 70. Except as provided in this subchapter, no tax may be levied
5 on managed forest land, except that any building, improvements, and fixtures on
6 managed forest land is subject to taxation as ~~personal~~ real property under ch. 70.

7 **SECTION 191.** 78.55 (1) of the statutes is amended to read:

8 78.55 (1) “Air carrier company” has the meaning given in s. ~~70.11 (42) (a) 1.~~
9 76.02 (1).

10 **SECTION 192.** 79.01 (1) of the statutes is repealed.

11 **SECTION 193.** 79.01 (2d) of the statutes is repealed.

12 **SECTION 194.** 79.015 of the statutes is amended to read:

13 **79.015 Statement of estimated payments.** The department of revenue, on
14 or before September 15 of each year, shall provide to each municipality and county
15 a statement of estimated payments to be made in the next calendar year to the
16 municipality or county under ss. 79.035, 79.036, 79.037, 79.038, 79.039, 79.04, and
17 79.05.

18 **SECTION 195.** 79.02 (2) (b) of the statutes is amended to read:

19 79.02 (2) (b) Subject to ss. 59.605 (4) and 70.995 (14) (b), payments in July shall
20 equal 15 percent of the municipality’s or county’s estimated payments under ss.
21 79.035, 79.036, 79.037, 79.038, 79.039, and 79.04 and 100 percent of the
22 municipality’s estimated payments under s. 79.05. Upon certification by the
23 department of revenue, the estimated payment under s. 79.05 may be distributed
24 before the 4th Monday in July.

ENGROSSED ASSEMBLY BILL 245**SECTION 196**

1 **SECTION 196.** 79.02 (3) (a) of the statutes is renumbered 79.02 (3) and amended
2 to read:

3 79.02 (3) Subject to s. 59.605 (4), payments to each municipality and county in
4 November shall equal that municipality's or county's entitlement under ss. 79.035,
5 79.036, 79.037, 79.038, 79.039, 79.04, and 79.05 for the current year, minus the
6 amount distributed to the municipality or county under sub. (2) (b).

7 **SECTION 197.** 79.02 (3) (e) of the statutes is repealed.

8 **SECTION 198.** 79.035 (title) of the statutes is amended to read:

9 **79.035 (title) County and municipal aid; before 2024.**

10 **SECTION 199.** 79.035 (4) (c) 2. of the statutes is amended to read:

11 79.035 (4) (c) 2. Except as provided under par. (h), the reduction determined
12 under this paragraph may not exceed the lesser of an amount equal to 15 percent of
13 the municipality's payment under this section in 2011, prior to any reduction under
14 s. 79.02 (3) (e), 2021 stats., or 10 cents for each \$1,000 of the municipality's equalized
15 value, as determined under s. 70.57.

16 **SECTION 200.** 79.035 (4) (d) 2. of the statutes is amended to read:

17 79.035 (4) (d) 2. Except as provided in par. (h), the reduction determined under
18 this paragraph may not exceed the lesser of an amount equal to 15 percent of the
19 municipality's payment under this section in 2011, prior to any reduction under s.
20 79.02 (3) (e), 2021 stats., or 15 cents for each \$1,000 of the municipality's equalized
21 value, as determined under s. 70.57.

22 **SECTION 201.** 79.035 (4) (e) 2. of the statutes is amended to read:

23 79.035 (4) (e) 2. Except as provided in par. (h), the reduction determined under
24 this paragraph may not exceed the lesser of an amount equal to 15 percent of the
25 municipality's payment under this section in 2011, prior to any reduction under s.

ENGROSSED ASSEMBLY BILL 245**SECTION 201**

1 79.02 (3) (e), 2021 stats., or 25 cents for each \$1,000 of the municipality's equalized
2 value, as determined under s. 70.57.

3 **SECTION 202.** 79.035 (4) (f) 2. of the statutes is amended to read:

4 79.035 (4) (f) 2. Except as provided in par. (h), the reduction determined under
5 this paragraph may not exceed the lesser of an amount equal to 15 percent of the
6 municipality's payment under this section in 2011, prior to any reduction under s.
7 79.02 (3) (e), 2021 stats., or 30 cents for each \$1,000 of the municipality's equalized
8 value, as determined under s. 70.57.

9 **SECTION 203.** 79.035 (4) (g) of the statutes is amended to read:

10 79.035 (4) (g) The reduction for a municipality that has a population greater
11 than 110,000 is an amount equal to 30 cents for each \$1,000 of the municipality's
12 equalized value, as determined under s. 70.57, plus an amount equal to the
13 municipality's population multiplied by the amount determined under par. (b) 1.,
14 except that the reduction determined under this paragraph may not exceed the
15 lesser of an amount equal to 25 percent of the municipality's payment under this
16 section in 2011, prior to any reduction under s. 79.02 (3) (e), 2021 stats., or 35 cents
17 for each \$1,000 in equalized value, as determined under s. 70.57.

18 **SECTION 204.** 79.035 (4) (h) of the statutes is amended to read:

19 79.035 (4) (h) The reduction determined under par. (c), (d), (e), or (f) for a town
20 or village may not exceed the lesser of an amount equal to 25 percent of the town's
21 or village's payment under this section in 2011, prior to any reduction under s. 79.02
22 (3) (e), 2021 stats., or the amount determined under par. (c) 2., (d) 2., (e) 2., or (f) 2.
23 based on equalized value.

24 **SECTION 205.** 79.035 (4) (i) of the statutes is amended to read:

ENGROSSED ASSEMBLY BILL 245**SECTION 205**

1 79.035 (4) (i) The reduction for a county is the amount determined under par.
2 (b) 2. multiplied by the county's population, except that the reduction determined
3 under this paragraph may not exceed the lesser of an amount equal to 25 percent of
4 the county's payment under this section in 2011, prior to any reduction under s. 79.02
5 (3) (e), 2021 stats., or 15 cents for each \$1,000 of the county's equalized value, as
6 determined under s. 70.57.

7 **SECTION 206.** 79.035 (5) of the statutes is amended to read:

8 79.035 (5) Except as provided in subs. (6), (7), and (8), for the distribution in
9 2013 and in subsequent years ending with 2023, each county and municipality shall
10 receive a payment under this section that is equal to the amount of the payment
11 determined for the county or municipality under this section for 2012.

12 **SECTION 207.** 79.035 (5) of the statutes, as affected by 2019 Wisconsin Act 19
13 and 2023 Wisconsin Act (this act), is repealed and recreated to read:

14 79.035 (5) Except as provided in subs. (7) and (8), for the distribution in 2013
15 and in subsequent years ending with 2023, each county and municipality shall
16 receive a payment under this section that is equal to the amount of the payment
17 determined for the county or municipality under this section for 2012.

18 **SECTION 208.** 79.035 (6) of the statutes is amended to read:

19 79.035 (6) Beginning with the distributions in 2016 and ending with the
20 distributions in ~~2035~~ 2023, the annual payment under s. 79.02 (1) to a county in
21 which a sports and entertainment arena, as defined in s. 229.41 (11e), is located shall
22 be the amount otherwise determined for the county under this section, minus
23 \$4,000,000.

24 **SECTION 209.** 79.035 (8) of the statutes is amended to read:

ENGROSSED ASSEMBLY BILL 245**SECTION 209**

1 79.035 (8) Beginning with the distributions in 2021 and ending with the
2 distributions in 2023, the department of revenue shall increase the payment to each
3 county and municipality under this section by the amount the county or municipality
4 reported under s. 66.0137 (5) (d) for the year prior to the previous calendar year. The
5 department shall decrease the total amount to be distributed to all counties and
6 municipalities by the total of all amounts reported under s. 66.0137 (5) (d) for the
7 year prior to the previous calendar year and reduce each payment to a county or
8 municipality under this section in proportion to the entity's share of the total
9 distribution.

10 **SECTION 210.** 79.036 of the statutes is created to read:

11 **79.036 County and municipal aid; beginning in 2024.** (1) Except as
12 provided in subs. (2), (3), and (4), for the distribution in 2024 and in subsequent
13 years, each county and municipality shall receive payments under this section as
14 follows:

15 (a) For the distribution in 2024, each county and municipality shall receive a
16 payment equal to the amount it received under s. 79.035 in 2023.

17 (b) For the distribution in 2025 and subsequent years, each county and
18 municipality shall receive a payment equal to the proportion of the total payments
19 from the county and municipal aid account under s. 25.491 (2) that the county or
20 municipality received in 2024 multiplied by the amount for the year in the county
21 and municipal aid account under s. 25.491 (2).

22 (2) Beginning with the distributions in 2024 and ending with the distributions
23 in 2035, the annual payment under s. 79.02 (1) to a county in which a sports and
24 entertainment arena, as defined in s. 229.41 (11e), is located shall be the amount
25 otherwise determined for the county under this section, minus \$4,000,000.

ENGROSSED ASSEMBLY BILL 245**SECTION 210**

1 **(3)** (a) The department of administration shall reduce the payment under this
2 section to each county and municipality that receives a grant under s. 16.047 (4m)
3 for replacement of public transit vehicles in an urban mass transit system by an
4 amount determined as follows:

5 1. For an urban mass transit system that is eligible to receive state aid under
6 s. 85.20 (4m) (a) 6. cm. or d. and serving a population exceeding 200,000, 75 percent
7 of the total amount of grants received under s. 16.047 (4m).

8 2. For an urban mass transit system that is eligible to receive state aid under
9 s. 85.20 (4m) (a) 7. and serving a population of at least 50,000, 20 percent of the total
10 amount of grants received under s. 16.047 (4m).

11 3. For an urban mass transit system that is eligible to receive state aid under
12 s. 85.20 (4m) (a) 8. and serving a population of less than 50,000, 10 percent of the total
13 amount of grants received under s. 16.047 (4m).

14 (b) Beginning with the first payment due under s. 79.02 (1) after the county or
15 municipality receives a grant under s. 16.047 (4m), the department of administration
16 shall apply the reduction determined under par. (a) for each county and municipality
17 by reducing 10 consecutive annual payments under s. 79.02 (1) to the county or
18 municipality by equal amounts.

19 **(4)** Beginning with the distributions in 2024, the department of revenue shall
20 increase the payment to each county and municipality under this section by the
21 amount the county or municipality reported under s. 66.0137 (5) (d) for the year prior
22 to the previous calendar year. The department shall decrease the total amount to be
23 distributed to all counties and municipalities by the total of all amounts reported
24 under s. 66.0137 (5) (d) for the year prior to the previous calendar year and reduce

ENGROSSED ASSEMBLY BILL 245**SECTION 210**

1 each payment to a county or municipality under this section in proportion to the
2 entity's share of the total distribution.

3 **SECTION 211.** 79.036 (1) (intro.) of the statutes, as created by 2023 Wisconsin
4 Act (this act), is repealed and recreated to read:

5 79.036 (1) (intro.) Except as provided in subs. (3) and (4), for the distribution
6 in 2024 and in subsequent years, each county and municipality shall receive
7 payments under this section as follows:

8 **SECTION 212.** 79.036 (2) of the statutes, as created by 2023 Wisconsin Act
9 (this act), is repealed.

10 **SECTION 213.** 79.037 of the statutes is created to read:

11 **79.037 Supplemental county and municipal aid. (1)** Beginning with the
12 distributions in 2024, each county and municipality shall receive in each year a
13 payment from the supplemental county and municipal aid account to be used for law
14 enforcement, fire protection, emergency medical services, emergency response
15 communications, public works, courts, and transportation, except that no amounts
16 received under this subsection may be used for administrative services.

17 **(2)** In 2024, the department of revenue shall determine the amount of the
18 payments under this section as follows:

19 (a) Each county shall receive an amount equal to 10 percent of the amount
20 received by the county in 2022 under s. 79.035 or the sum of the following, whichever
21 is greater:

22 1. Fifty thousand dollars.

23 2. The amount determined as follows or zero, whichever is greater:

24 a. Determine the county's levy limit under s. 66.0602 as if the valuation factor
25 was 2 percent in 2021.

ENGROSSED ASSEMBLY BILL 245**SECTION 213**

- 1 b. Subtract from the amount determined under subd. 2. a. the county's base
2 levy in 2021 adjusted only as described in s. 66.0602 (2) (b).
- 3 3. The amount determined as follows:
- 4 a. Add the amount received by the county in 2022 under s. 79.035 and the
5 amounts determined under subds. 1. and 2.
- 6 b. Divide the amount determined under subd. 3. a. by the county's population
7 in 2022.
- 8 c. Determine the maximum amount determined under subd. 3. b. among all
9 counties.
- 10 d. Multiply the amount determined under subd. 3. c. by 1.5.
- 11 e. Divide the amount determined under subd. 3. b. by the amount determined
12 under subd. 3. d.
- 13 f. Subtract the amount determined under subd. 3. e. from 1.
- 14 g. Multiply the amount determined under subd. 3. f. by an amount equal to 10
15 times the county's population in 2022.
- 16 h. Multiply the amount determined under subd. 3. g. by 0.689758.
- 17 (ag) In addition to the payment under par. (a), each county for which the
18 quotient of the total amount received in 2024 under par. (a) and s. 79.036 divided by
19 the county's population in 2022 is less than 10 shall receive an amount calculated as
20 follows:
- 21 1. Multiply the county's population in 2022 by 10.
- 22 2. Subtract the total amount received by the county in 2024 under par. (a) and
23 s. 79.036 from the amount determined under subd. 1.
- 24 (ar) In addition to the payment under par. (a), each county for which the
25 quotient of the amount received in 2024 under par. (a) divided by the amount

ENGROSSED ASSEMBLY BILL 245**SECTION 213**

1 received in 2024 under s. 79.036 is less than 5 shall receive an amount calculated as
2 follows:

3 1. Divide the amount received by the county in 2024 under s. 79.036 by the
4 amount received in 2024 under par. (a).

5 2. Divide the amount determined under subd. 1. by 169.943.

6 3. Multiply the amount determined under subd. 2. by \$17,490,600.

7 (b) Each city, village, and town with a population in 2022 under 5,000 shall
8 receive an amount equal to 15 percent of the amount received by the city, village, or
9 town in 2024 under s. 79.036 or the amount calculated as follows, whichever is
10 greater:

11 1. Multiply the population of the city, village, or town in 2022 by 0.00001052.

12 2. Subtract the amount determined under subd. 1. from 16.813.

13 3. Multiply the population of the city, village, or town in 2022 by the amount
14 determined under subd. 2.

15 4. Add the amount determined under subd. 3. to 30,000.

16 (c) Each city, village, and town with a population in 2022 of at least 5,000 and
17 not more than 30,000 shall receive an amount equal to the sum of the following:

18 1. Fifteen percent of the amount received by the city, village, or town under s.
19 79.036 or the amount calculated as follows, whichever is greater:

20 a. Multiply the population of the city, village, or town in 2022 by 0.00001659.

21 b. Subtract the amount determined under subd. 1. a. from 14.5.

22 c. Multiply the population of the city, village, or town in 2022 by the amount
23 determined under subd. 1. b.

24 d. Add the amount determined under subd. 1. c. to 25,700.

25 2. The amount calculated as follows:

ENGROSSED ASSEMBLY BILL 245**SECTION 213**

1 a. Divide the population of the city, village, or town in 2022 by the sum of the
2 population in 2022 of all cities, villages, and towns with a population in 2022 of at
3 least 5,000 and not more than 30,000.

4 b. Multiply the amount determined under subd. 2. a. by \$15,000,000.

5 (d) Each city, village, and town with a population in 2022 greater than 30,000
6 and less than 110,000, shall receive an amount equal to 15 percent of the amount
7 received by the city, village, or town in 2024 under s. 79.036 or the amount calculated
8 as follows, whichever is greater:

9 1. Multiply the population of the city, village, or town in 2022 by 0.00001659.

10 2. Subtract the amount determined under subd. 1. from 14.5.

11 3. Multiply the population of the city, village, or town in 2022 by the amount
12 determined under subd. 2.

13 4. Add the amount determined under subd. 3. to 25,700.

14 (e) In addition to the payment under par. (d), each city, village, and town with
15 a population in 2022 of at least 30,000 and not more than 50,000 shall receive an
16 amount calculated as follows:

17 1. Divide the population of the city, village, or town in 2022 by the sum of the
18 population in 2022 of all cities, villages, and towns with a population in 2022 of at
19 least 30,000 and not more than 50,000.

20 2. Multiply the amount determined under subd. 1. by \$5,000,000.

21 (f) Each city, village, and town with a population in 2022 of 110,000 or more
22 shall receive an amount equal to 10 percent of the amount received by the city,
23 village, or town in 2024 under s. 79.036 or the amount calculated as follows,
24 whichever is greater:

25 1. Multiply the population of the city, village, or town in 2022 by 0.00001659.

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1 2. Subtract the amount determined under subd. 1. from 14.5.

2 3. Multiply the population of the city, village, or town in 2022 by the amount
3 determined under subd. 2.

4 4. Add the amount determined under subd. 3. to 25,700.

5 **(3)** For the distribution in 2025 and subsequent years, each county and
6 municipality shall receive a payment under this section equal to the proportion of the
7 total payments from the supplemental county and municipal aid account under s.
8 25.491 (9) that the county or municipality received in 2024 multiplied by the amount
9 for the year in the supplemental county and municipal aid account under s. 25.491
10 (9).

11 **SECTION 214.** 79.038 of the statutes is created to read:

12 **79.038 Innovation grants and innovation planning grants. (1)**
13 INNOVATION GRANTS. (a) Beginning on the date identified in the notice under 2023
14 Wisconsin Act (this act), section 244 (1), counties and municipalities may apply
15 to the department of revenue, in the form and manner prescribed by the department,
16 for innovation grants to be used to implement innovation plans. For purposes of this
17 subsection, an “innovation plan” is a plan submitted by a county or municipality to
18 transfer county or municipal services or duties described in par. (b) to a county,
19 municipality, nonprofit organization, or private entity. The department may approve
20 an application by a county or municipality for a grant under this subsection only if
21 the county or municipality enters into an agreement or contract to transfer services
22 or duties described in par. (b) to a county, municipality, nonprofit organization, or
23 private entity, and all of the following apply:

24 1. The county or municipality provides to the department a copy of a signed
25 agreement or contract with a county, municipality, nonprofit organization, or private

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1 entity to transfer one or more services or duties to the county, municipality, nonprofit
2 organization, or private entity, and the agreement or contract satisfies all of the
3 following:

4 a. The agreement or contract specifies the services or duties to be transferred
5 to the county, municipality, nonprofit organization, or private entity.

6 am. The agreement or contract is entered into no earlier than the date
7 identified in the notice under 2023 Wisconsin Act ... (this act), section 244 (1).

8 b. The agreement or contract transfers all services or duties specified under
9 subd. 1. a. for a period of time that is at least twice the length of the period described
10 in par. (d) 1. that remains on the date that the application is submitted.

11 c. The agreement or contract indicates the cost to the county or municipality
12 transferring a service or duty of performing each service or duty specified under
13 subd. 1. a. in the year immediately preceding the transfer of the service or duty under
14 the agreement or contract, and, if the agreement or contract transfers a service or
15 duty specified under subd. 1. a. to a county or municipality, the cost to the county or
16 municipality to which the service or duty is transferred of performing each
17 transferred service or duty in the year immediately preceding the transfer of the
18 service or duty.

19 d. The agreement or contract specifies the amount that the county or
20 municipality will pay to the county, municipality, nonprofit organization, or private
21 entity to which the service or duty is transferred of performing each service or duty
22 specified under subd. 1. a. for the entire term of the agreement or contract.

23 e. The agreement or contract specifies the allocation of grant moneys between
24 the counties or municipalities that are parties to the agreement or contract.

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1 2. The county or municipality provided all services or duties specified under
2 subd. 1. a. in the year immediately preceding the year that the services or duties are
3 transferred under the agreement or contract described in subd. 1.

4 (b) 1. The department of revenue may award a grant for an agreement or
5 contract under par. (a) only for a transfer of one or more of the following services or
6 duties, and only if the innovation plan indicates that the transfer will realize a
7 projected savings of at least 10 percent of the total cost of providing the service or
8 duty:

9 a. Public safety, including law enforcement, but not including jails.

10 b. Fire protection.

11 c. Emergency services.

12 d. Courts.

13 e. Jails.

14 f. Training.

15 g. Communications.

16 h. Information technology.

17 i. Administration, including staffing, payroll, and human resources.

18 j. Public works.

19 k. Economic development and tourism.

20 l. Public health.

21 m. Housing, planning, and zoning.

22 n. Parks and recreation.

23 2. For purposes of this subsection, the total cost of providing a service under
24 subd. 1. includes the cost of wages, fringe benefits, training, and equipment
25 associated with providing the service.

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1 3. In calculating the projected savings under this paragraph to be realized by
2 a transfer of fire protection or emergency medical services involving an entity that
3 engages volunteer fire fighters or emergency medical services practitioners, the
4 department shall attribute to all volunteer fire fighter or emergency medical services
5 practitioner positions fair market compensation for the services provided by the
6 volunteer fire fighter or emergency medical services practitioner positions. The
7 department shall promulgate rules specifying the method of determining fair
8 market compensation for the services provided by a volunteer fire fighter position
9 and emergency medical services practitioner position for purposes of this paragraph.

10 (c) 1. The department may not approve a grant under par. (a) after the end of
11 the 4th fiscal year after the date identified in the notice under 2023 Wisconsin Act
12 (this act), section 244 (1).

13 2. The department may distribute a total of up to \$300,000,000 in payments
14 under this subsection.

15 3. The department may not approve a grant under par. (a) if distributing all
16 payments for the grant and all other grants awarded under this subsection as
17 provided in par. (d) would result in the distribution of an amount that exceeds the
18 amount under subd. 2.

19 (d) 1. A grant awarded under par. (a) shall be distributed in payments made
20 each year during the period consisting of the first fiscal year that begins after the
21 date identified in the notice under 2023 Wisconsin Act (this act), section 244 (1),
22 and the following 2 fiscal years. Except as provided in subds. 2., 3., and 4., with
23 regard to an innovation plan involving only counties and municipalities, the amount
24 of the grant awarded under par. (a) for that plan to be distributed in each year is equal
25 to 25 percent of the total costs specified under par. (a) 1. c. of performing the services

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1 and duties covered by the innovation plan in the year immediately preceding the
2 transfer of the services or duties, excluding the costs specified under par. (a) 1. c. paid
3 by the county or municipality with the highest total costs of performing the services
4 or duties covered by the innovation plan in the year immediately preceding the
5 transfer of the services or duties. Except as provided in subds. 2., 3., and 4., with
6 regard to an innovation plan involving the transfer of a service or duty to a nonprofit
7 organization or private entity, the amount of the grant awarded under par. (a) for
8 that plan to be distributed in each year is equal to 25 percent of the total costs
9 specified under par. (a) 1. c. of performing the transferred services and duties in the
10 year immediately preceding the transfer of the services or duties.

11 2. No county or municipality may receive a total amount of payments
12 distributed during a year under this subsection that exceeds \$10,000,000.

13 3. The department of revenue shall notify the department of administration of
14 any county or municipality that failed to realize its projected savings as required
15 under par. (e) 2. a. or b., and the department of administration shall withhold from
16 the next payment to the county or municipality an amount equal to the difference
17 between the amount of savings required to be realized under par. (e) 2. a. or b. and
18 the actual amount of savings realized.

19 4. The department shall allocate the grant moneys distributed under this
20 paragraph as provided by the agreement or contract under par. (a) 1. e.

21 (e) 1. The department of revenue shall give priority to county and municipal
22 innovation plans that attempt to realize savings for public safety, fire protection, and
23 emergency services while maintaining the appropriate level of such services. After
24 the department awards grants to priority applicants, the department may award

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1 other counties and municipalities a prorated share of the remaining amount
2 allocated under s. 25.491 (10).

3 2. a. Each applicant under this paragraph shall certify to the department that
4 the county or municipality shall realize half of the projected savings under its plan
5 no later than 24 months after first receiving a distribution for the grant.

6 b. Each applicant under this paragraph shall certify to the department that the
7 county or municipality shall realize the full amount of the projected savings under
8 its plan no later than 36 months after first receiving a distribution for the grant.

9 (f) 1. Each year during the period described in par. (d) during which grants are
10 distributed, the department of revenue shall audit at least 10 percent of the grants
11 awarded under par. (a) for which at least 24 months have passed since the first
12 distribution under the grant.

13 2. Each year during the period during which grants under par. (a) are awarded,
14 no later than December 31, the department of revenue shall submit a report to the
15 joint committee on finance concerning all grants awarded under par. (a).

16 **(2) INNOVATION PLANNING GRANTS.** Beginning in 2024, a municipality with a
17 population not exceeding 5,000 may apply to the department of revenue, in the form
18 and manner prescribed by the department, for a grant to be used only for staffing and
19 consultant expenses for planning the transfer of one or more of the services listed
20 under sub. (1) (b). No municipality may receive more than \$100,000 for each project
21 plan submitted under this paragraph and approved by the department of revenue.

22 **SECTION 215.** 79.039 of the statutes is created to read:

23 **79.039 Certain reductions.** (1) For the distribution in 2024 and subsequent
24 years, if in any year a county or municipality fails to satisfy the requirements under
25 s. 62.90 (5) (a) or 66.0608 (2m), the secretary of administration shall reduce the

ENGROSSED ASSEMBLY BILL 245**SECTION 215**

1 county's or municipality's total of payments under ss. 79.036 and 79.037 for the next
2 year by 15 percent.

3 (2) (a) 1. If in any year a county that imposes the tax under s. 77.70 (2) fails to
4 make the contribution to its retirement system's unfunded actuarial accrued
5 liability, as required under s. 77.70 (2) (a), the department of revenue shall reduce
6 the county's total of payments under ss. 79.035, 79.036, and 79.037 for that year by
7 the amount of the unpaid contribution and direct the department of administration
8 to pay that amount towards the retirement system's unfunded actuarial accrued
9 liability.

10 2. If in any year a county that imposes the tax under s. 77.70 (2) uses the
11 revenue from that tax for an expenditure that is not authorized under s. 77.70 (2),
12 the department of revenue shall reduce the county's total of payments under ss.
13 79.035, 79.036, and 79.037 for that year by the amount of the unauthorized
14 expenditure and direct the department of administration to pay to the county the
15 reduced amount.

16 (b) 1. If in any year a municipality that imposes the tax under s. 77.701 fails
17 to make the contribution to its retirement system's unfunded actuarial accrued
18 liability, as required under s. 77.701 (1), the department of revenue shall reduce the
19 municipality's total of payments under ss. 79.035, 79.036, and 79.037 for that year
20 by the amount of the unpaid contribution and direct the department of
21 administration to pay that amount towards the retirement system's unfunded
22 actuarial accrued liability.

23 2. If in any year a municipality that imposes the tax under s. 77.701 uses the
24 revenue from that tax for an expenditure that is not authorized under s. 77.701, the
25 department of revenue shall reduce the municipality's total of payments under ss.

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1 79.035, 79.036, and 79.037 for that year by the amount of the unauthorized
2 expenditure and direct the department of administration to pay to the municipality
3 the reduced amount.

4 **SECTION 216.** 79.05 (2) (c) of the statutes is amended to read:

5 79.05 (2) (c) Its municipal budget; exclusive of principal and interest on
6 long-term debt and exclusive of revenue sharing payments under s. 66.0305,
7 payments of premiums under s. 66.0137 (5) (c) 1. and 1m., revenues generated from
8 a tax imposed under s. 77.701, payments received under s. 79.038, expenditures of
9 payments due to the termination of a tax incremental district under s. 79.096 (3),
10 recycling fee payments under s. 289.645, expenditures of grant payments under s.
11 16.297 (1m), unreimbursed expenses related to an emergency declared under s.
12 323.10, expenditures from moneys received pursuant to P.L. 111-5, grants received
13 from the state or federal government for the purpose of providing law enforcement,
14 fire protection, or emergency medical services, and expenditures made pursuant to
15 a purchasing agreement with a school district whereby the municipality makes
16 purchases on behalf of the school district; for the year of the statement under s.
17 79.015 increased over its municipal budget as adjusted under sub. (6); exclusive of
18 principal and interest on long-term debt and exclusive of revenue sharing payments
19 under s. 66.0305, payments of premiums under s. 66.0137 (5) (c) 1. and 1m., revenues
20 generated from a tax imposed under s. 77.701, payments received under s. 79.038,
21 expenditures of payments due to the termination of a tax incremental district under
22 s. 79.096 (3), recycling fee payments under s. 289.645, expenditures of grant
23 payments under s. 16.297 (1m), unreimbursed expenses related to an emergency
24 declared under s. 323.10, expenditures from moneys received pursuant to P.L. 111-5,
25 grants received from the state or federal government for the purpose of providing law

ENGROSSED ASSEMBLY BILL 245**SECTION 216**

1 enforcement, fire protection, or emergency medical services, and expenditures made
2 pursuant to a purchasing agreement with a school district whereby the municipality
3 makes purchases on behalf of the school district; for the year before that year by less
4 than the sum of the inflation factor and the valuation factor, rounded to the nearest
5 0.10 percent.

6 **SECTION 217.** 79.05 (3) (d) of the statutes is amended to read:

7 79.05 (3) (d) Multiply the amount under par. (c) by the amount for the year
8 under s. 79.01 (1), 2021 stats.

9 **SECTION 217m.** 79.05 (4) of the statutes is created to read:

10 79.05 (4) Notwithstanding subs. (2) and (3), in 2025, each municipality shall
11 receive a payment under this section that is equal to the amount of the payment
12 received by the municipality under this section in 2024.

13 **SECTION 218.** 79.0965 of the statutes is created to read:

14 **79.0965 State aid; repeal of personal property tax. (1)** Beginning in 2025,
15 the department of administration shall pay to each taxing jurisdiction, as defined in
16 s. 79.095 (1) (c), an amount equal to the property taxes levied on the items of personal
17 property described under s. 70.111 (28) for the property tax assessments as of
18 January 1, 2023.

19 **(2)** (a) Each municipality shall report to the department of revenue, in the time
20 and manner determined by the department, the amount of the property taxes levied
21 on the items of personal property described under s. 70.111 (28) for the property tax
22 assessments as of January 1, 2023, on behalf of the municipality and on behalf of
23 other taxing jurisdictions.

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1 (b) Each taxing jurisdiction shall report to the department of revenue, in the
2 time and manner determined by the department, any information the department
3 considers necessary to administer this section.

4 (c) If a municipality does not timely electronically file the report required by
5 the department of revenue under par. (a), the following reductions will be made to
6 the municipality's personal property aid distributed under sub. (1) in 2025:

7 1. Reduction of 25 percent, if not filed by June 30, 2024.

8 2. Forfeiture of the municipality's aid under sub. (1), if not filed by July 15,
9 2024.

10 (d) If a municipality does not electronically file the report required by the
11 department of revenue under par. (a) by July 15, 2024, the department may use the
12 best information available to calculate the aid to distribute under sub. (1) in 2025 to
13 the applicable taxing jurisdictions.

14 (3) Each taxing jurisdiction shall attribute to each tax incremental district
15 within the taxing jurisdiction the district's proportionate share of the amount the
16 taxing jurisdiction receives under sub. (1). The amount that would have been paid
17 to a tax incremental district under this subsection shall be distributed to the
18 municipality and applicable taxing jurisdictions in the year following the
19 termination of the tax incremental district and in each year thereafter.

20 **SECTION 219.** 101.02 (7y) of the statutes is created to read:

21 101.02 (7y) (a) In this subsection, "quarry" has the meaning given in s. 66.0441
22 (2) (g).

23 (b) Notwithstanding sub. (7) (a), and except as provided in this subsection and
24 s. 66.0441 (3) (d), a city, village, town, or county may not make or enforce a local order
25 that limits blasting at a quarry.

ENGROSSED ASSEMBLY BILL 245**SECTION 219**

1 (c) A city, village, town, or county may petition the department for an order
2 granting the city, village, town, or county the authority to impose additional
3 restrictions and requirements related to blasting on the operator of a quarry. If a city,
4 village, town, or county submits a petition under this paragraph because of concerns
5 regarding the potential impact of blasting on a qualified historic building, as defined
6 in s. 101.121 (2) (c), the department may require the operator of the quarry to pay
7 the costs of an impact study related to the qualified historic building.

8 (d) If the department issues an order under this subsection, the order may
9 grant the city, village, town, or county the authority to impose restrictions and
10 requirements related to blasting at the quarry that are more restrictive than the
11 requirements under s. 101.15 related to blasting and rules promulgated by the
12 department under s. 101.15 (2) (e) related to blasting.

13 (e) The department may not charge a fee to a city, village, town, or county in
14 connection with a petition submitted under par. (c).

15 **SECTION 219n.** 111.70 (4) (mc) 7. of the statutes is created to read:

16 111.70 (4) (mc) 7. In any municipality with a retirement system established
17 under chapter 201 or 396, laws of 1937, any terms of such a retirement system,
18 including, but not limited to, the costs, payments, contributions, benefits, or design,
19 including all impacts or effects that any changes made to the retirement system
20 might have upon the wages, hours, or conditions of employment, with any bargaining
21 unit composed of public safety employees or any employees treated as public safety
22 employees under par. (bn).

23 **SECTION 220.** 115.385 (1) (e) of the statutes is created to read:

24 115.385 (1) (e) All of the following information derived from statistics reported
25 under s. 118.124:

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1 1. The total number of incidents per 100 pupils reported by the school or school
2 district.

3 2. The average total number of incidents per 100 pupils reported statewide.

4 3. The total number of incidents listed under s. 118.124 (2) (a) 1., 2., 4., and 8.
5 per 100 pupils reported by the school or school district.

6 4. The average total number of incidents listed under s. 118.124 (2) (a) 1., 2.,
7 4., and 8. per 100 pupils reported statewide.

8 **SECTION 221.** 115.385 (1g) (g) of the statutes is created to read:

9 115.385 (1g) (g) The department may not consider the statistics reported by a
10 school or school district under s. 118.124.

11 **SECTION 222.** 118.124 of the statutes is created to read:

12 **118.124 Statistics of crimes and other safety-related incidents.** (1) In
13 this section:

14 (a) “Participating private high school” means a private school participating in
15 a parental choice program under s. 118.60 or 119.23 that operates high school grades.

16 (b) “Public high school” means a public school, including a charter school, that
17 operates high school grades.

18 **(2)** (a) Subject to par. (b), beginning in the 2024-25 school year, a public high
19 school and a participating private high school shall collect and maintain statistics
20 of incidents of the following:

21 1. Homicide.

22 2. Sexual assault.

23 3. Burglary, robbery, or theft.

24 4. Battery, substantial battery, or aggravated battery under s. 940.19.

25 5. Arson.

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1 6. Use or possession of alcohol, a controlled substance, as defined in s. 961.01
2 (4), or a controlled substance analog, as defined in s. 961.01 (4m).

3 7. Possession of a firearm in violation of s. 948.605 (2).

4 8. A violation of a municipal ordinance relating to disorderly conduct.

5 (b) The requirement under par. (a) applies only to an incident that satisfies all
6 of the following:

7 1. The incident occurred during one of the following:

8 a. School hours.

9 b. A school-sanctioned event that occurred before or after school hours.

10 c. The transportation of pupils to or from school.

11 2. The incident occurred on one of the following:

12 a. Property owned or leased by the school district in which the public high
13 school is located, by the operator of the charter school, or by the governing body of
14 the participating private high school.

15 b. Transportation, including all of the methods of transportation described in
16 ss. 121.55 and 121.555, provided by the public high school, participating private high
17 school, or school district.

18 3. The incident was reported to law enforcement, and, as a result of the
19 incident, a charge was filed or a citation was issued.

20 **(3)** (a) Annually, each public high school in a school district other than a charter
21 school established under s. 118.40 (2r) or (2x) shall report the statistics collected
22 under sub. (2) to the school board. Annually, by July 31, each school board shall
23 submit to the department a report that includes the statistics reported under this
24 paragraph by each public high school in the school district and aggregate statistics

ENGROSSED ASSEMBLY BILL 245**SECTION 222**

1 collected under sub. (2) for all of the public high schools in the school district other
2 than charter schools established under s. 118.40 (2r) or (2x).

3 (b) Annually, by July 31, each operator of a charter school established under
4 s. 118.40 (2r) or (2x) that operates high school grades and the governing body of each
5 participating private high school shall submit to the department the statistics the
6 operator or governing body collected under sub. (2).

7 (c) No school board, operator of a charter school established under s. 118.40 (2r)
8 or (2x), or governing body of a participating private high school may include the
9 identity of a pupil in a report under this subsection.

10 (4) The department shall promulgate rules to administer this section,
11 including a rule that requires public high schools, participating private high schools,
12 and school districts to collect and report statistics of incidents under this section in
13 accordance with the uniform crime reporting system of the department of justice.

14 (5) The department of justice shall cooperate with the department to develop
15 a reporting system under this section that incorporates the uniform crime reporting
16 system of the department of justice.

17 **SECTION 223.** 119.04 (1) of the statutes is amended to read:

18 119.04 (1) Subchapters IV, V and VII of ch. 115, ch. 121 and ss. 66.0235 (3) (c),
19 66.0603 (1m) to (3), 115.01 (1) and (2), 115.28, 115.31, 115.33, 115.34, 115.343,
20 115.345, 115.363, 115.364, 115.365 (3), 115.366, 115.367, 115.38 (2), 115.415, 115.445,
21 118.001 to 118.04, 118.045, 118.06, 118.07, 118.075, 118.076, 118.10, 118.12, 118.124,
22 118.125 to 118.14, 118.145 (4), 118.15, 118.153, 118.16, 118.162, 118.163, 118.164,
23 118.18, 118.19, 118.196, 118.20, 118.223, 118.225, 118.24 (1), (2) (c) to (f), (6), (8), and
24 (10), 118.245, 118.25, 118.255, 118.258, 118.291, 118.292, 118.293, 118.2935, 118.30
25 to 118.43, 118.46, 118.50, 118.51, 118.52, 118.53, 118.55, 118.56, 120.12 (2m), (4m),

ENGROSSED ASSEMBLY BILL 245**SECTION 223**

1 (5), and (15) to (27), 120.125, 120.13 (1), (2) (b) to (g), (3), (14), (17) to (19), (26), (34),
2 (35), (37), (37m), and (38), 120.137, 120.14, 120.20, 120.21 (3), and 120.25 are
3 applicable to a 1st class city school district and board but not, unless explicitly
4 provided in this chapter or in the terms of a contract, to the commissioner or to any
5 school transferred to an opportunity schools and partnership program.

6 **SECTION 224.** 174.065 (3) of the statutes is amended to read:

7 174.065 (3) COLLECTION OF DELINQUENT DOG LICENSE TAXES. Delinquent dog
8 license taxes may be collected in the same manner as in s. 74.55 and a civil action
9 under ch. 799 for the collecting of personal property taxes, if the action is brought
10 within 6 years after the January 1 of the year in which the taxes are required to be
11 paid.

12 **SECTION 225.** 252.03 (2j) of the statutes is created to read:

13 252.03 (2j) A local health officer may not issue a mandate to close any business
14 in order to control an outbreak or epidemic of communicable disease for longer than
15 30 days unless the governing body of the political subdivision in which the order is
16 intended to apply approves one extension of the order, not to exceed 30 days. A
17 mandate to close more than one business as provided under this subsection may not
18 distinguish between essential and nonessential businesses. In this subsection,
19 “political subdivision” means a city, village, town, or county.

20 **SECTION 226.** 256.15 (1) (ij) of the statutes is created to read:

21 256.15 (1) (ij) “Interfacility transport” means any transfer of a patient between
22 health care facilities or any nonemergent transfer of a patient.

23 **SECTION 227.** 256.15 (4) (a) 4. of the statutes is created to read:

24 256.15 (4) (a) 4. If the ambulance is engaged in a nonemergent interfacility
25 transport, one emergency medical technician who is in the patient compartment

ENGROSSED ASSEMBLY BILL 245**SECTION 227**

1 during transport of the patient and one individual who has a certification in
2 cardiopulmonary resuscitation, through a course approved by the department.

3 **SECTION 228.** 256.15 (4m) (d) of the statutes is amended to read:

4 256.15 (4m) (d) A rural ambulance service provider that is intending to
5 upgrade its service under par. (b) shall submit to the department an update to its
6 operational plan including a description of its intention to upgrade. The department
7 may not require a rural ambulance service provider to stock an ambulance with
8 equipment to perform all functions that the emergency medical services practitioner
9 with the highest level of license may perform in order to upgrade the ambulance
10 service level under par. (b).

11 **SECTION 229.** 256.15 (8) (b) 3. of the statutes is amended to read:

12 256.15 (8) (b) 3. The individual satisfactorily completes an emergency medical
13 responder course that meets or exceeds the guidelines issued by the National
14 Highway Traffic Safety Administration under 23 CFR 1205.3 (a) (5), that includes
15 training for response to acts of terrorism, and that is approved by the department.
16 Any relevant education, training, instruction, or other experience that an applicant
17 for initial certification as an emergency medical responder who is not affiliated with
18 an ambulance service provider or emergency medical services program obtained in
19 connection with any military service, as defined in s. 111.32 (12g), satisfies the
20 completion of an emergency medical responder course, if the applicant demonstrates
21 to the satisfaction of the department that the education, training, instruction, or
22 other experience obtained by the applicant is substantially equivalent to the
23 emergency medical responder course.

24 **SECTION 230.** 256.15 (8) (bm) of the statutes is created to read:

ENGROSSED ASSEMBLY BILL 245**SECTION 230**

1 256.15 (8) (bm) The department may not require an applicant for certification
2 as an emergency medical responder to register with or take the examination of the
3 national registry of emergency medical technicians. An ambulance service provider
4 or another emergency medical services program may require an emergency medical
5 responder to register with or take the examination of the national registry of
6 emergency medical technicians as a condition of being employed by or volunteering
7 with the provider or program.

8 **SECTION 231.** 256.15 (8) (fm) of the statutes is created to read:

9 256.15 (8) (fm) Except as provided in ss. 256.17 and 256.18, the department
10 shall issue a certificate as an emergency medical responder, without requiring
11 satisfactory completion of any instruction or training that may be required under
12 par. (b), to any individual who meets the criteria under par. (b) 1. and 2. and has
13 obtained relevant education, training, and experience in connection with military
14 service, as defined in s. 111.32 (12g). The determination of whether an individual has
15 obtained relevant education, training, and experience is solely within the discretion
16 of the ambulance service provider or emergency medical services program with
17 which the individual intends to be employed or to volunteer.

18 **SECTION 232.** 256.15 (10m) of the statutes is created to read:

19 256.15 (10m) **EXCLUSIVE ARRANGEMENTS PROHIBITED.** An ambulance service
20 provider or emergency medical services program may not prohibit an emergency
21 medical responder or emergency medical services practitioner who is employed by
22 or volunteering with the ambulance service provider or emergency medical services
23 program from being employed by or volunteering with another ambulance service
24 provider or emergency medical services program.

25 **SECTION 233.** 256.35 (3s) (bm) 5. of the statutes is created to read:

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1 256.35 **(3s)** (bm) 5. Public safety answering points are eligible to receive a grant
2 under subd. 1. without regard as to whether the public safety answering point is
3 located in a county that is participating in an emergency services IP network contract
4 described under par. (b).

5 **SECTION 234.** 706.05 (2m) (b) 3. of the statutes is created to read:

6 706.05 **(2m)** (b) 3. Descriptions of property specified under s. 70.17 (3).

7 **SECTION 235.** 815.18 (3) (intro.) of the statutes is amended to read:

8 815.18 **(3) EXEMPT PROPERTY.** (intro.) The debtor's interest in or right to receive
9 the following property is exempt, except as specifically provided in this section and
10 ss. ~~70.20 (2)~~, 71.91 (5m) and (6), ~~74.55 (2)~~ and 102.28 (5):

11 **SECTION 236.** 978.05 (6) (a) of the statutes is amended to read:

12 978.05 **(6)** (a) Institute, commence or appear in all civil actions or special
13 proceedings under and perform the duties set forth for the district attorney under ch.
14 980 and ss. 17.14, 30.03 (2), 48.09 (5), 59.55 (1), 59.64 (1), ~~70.36~~, 89.08, 103.92 (4),
15 109.09, 343.305 (9) (a), 806.05, 938.09, 938.18, 938.355 (6) (b) and (6g) (a), 946.86,
16 946.87, 961.55 (5), 971.14 and 973.075 to 973.077, perform any duties in connection
17 with court proceedings in a court assigned to exercise jurisdiction under chs. 48 and
18 938 as the judge may request and perform all appropriate duties and appear if the
19 district attorney is designated in specific statutes, including matters within chs. 782,
20 976 and 979 and ss. 51.81 to 51.85. Nothing in this paragraph limits the authority
21 of the county board to designate, under s. 48.09 (5), that the corporation counsel
22 provide representation as specified in s. 48.09 (5) or to designate, under s. 48.09 (6)
23 or 938.09 (6), the district attorney as an appropriate person to represent the interests
24 of the public under s. 48.14 or 938.14.

ENGROSSED ASSEMBLY BILL 245**SECTION 237**

1 **SECTION 237.** Laws of 1937, chapter 201, section 1 (4), as last affected by laws
2 of 1947, chapter 357, is amended to read:

3 [Laws of 1937, chapter 201] Section 1 (4) “Employe” shall mean any person
4 regularly employed by the county at an annual wage or salary payable at stated
5 intervals, including any person who is employed by the state but who receives part
6 of his wage or salary from the county ~~***~~, but not including any person in the service
7 of a county with a population of at least 750,000 who was not an active employe of
8 the county on December 31 of the year that an ordinance goes into effect under s.
9 77.70 (2) (a) of the statutes, and who is hired by the county after December 31 of the
10 year that an ordinance goes into effect under s. 77.70 (2) (a) of the statutes with
11 respect to the position to which the person is hired after that date, irrespective of
12 whether the person was previously an employe of the county. Such a person may not
13 accrue any further service under the retirement system of the county. In the event
14 of a question arising as to the right of any person in the service of the county to be
15 classified as an employe under this act, the decision of the board shall be final.
16 “Employe” does not include any individual eligible to participate in a retirement plan
17 established by a county with a population of at least 750,000 under the federal
18 Omnibus Budget Reconciliation Act of 1990.

19 **SECTION 238.** Laws of 1937, chapter 201, section 14A is created to read:

20 [Laws of 1937, chapter 201] Section 14A. TERMINATION OF RETIREMENT SYSTEM.
21 The board of a system in a county with a population of at least 750,000 shall
22 terminate the retirement system within a practicable time after the final payment
23 has been made to members or their beneficiaries, in accordance with any
24 requirements of the federal Internal Revenue Code. At no time after July 1, 2023,
25 or the effective date of this section [LRB inserts date], whichever is later, may a

ENGROSSED ASSEMBLY BILL 245**SECTION 238**

1 county create a new retirement system under chapter 201, laws of 1937. This section
2 does not apply to any individual eligible to participate in a retirement plan
3 established by a county with a population of at least 750,000 under the Omnibus
4 Budget Reconciliation Act of 1990.

5 **SECTION 239.** Laws of 1937, chapter 201, section 21, as created by laws of 1965,
6 chapter 405, is amended to read:

7 [Laws of 1937, chapter 201] Section 21. For the purpose of best protecting the
8 employes subject to this act by granting supervisory authority over each retirement
9 system created hereunder to the governmental unit most involved therewith, it is
10 declared to be the legislative policy that the future operation of each such retirement
11 system is a matter of local affair and government and shall not be construed to be a
12 matter of state-wide concern. Each county which is required to establish and
13 maintain a retirement system pursuant to this act is hereby empowered, by county
14 ordinance, to make any changes in such retirement system which hereafter may be
15 deemed necessary or desirable for the continued operation of such retirement
16 system, but no such change shall operate to diminish or impair the annuities,
17 benefits or other rights of any person who is a member of such retirement system
18 prior to the effective date of any such change. In a county with a population of at least
19 750,000 that has established a retirement system pursuant to this act, the county
20 and board shall continue to amend, create, and repeal ordinances and rules,
21 administer benefits, discharge their duties with respect to the retirement system,
22 and take any other actions necessary to administer the system and maintain the
23 qualified tax status of the system under the federal Internal Revenue Code until the
24 plan is terminated under section 14A of this act. The county and board may not,

ENGROSSED ASSEMBLY BILL 245**SECTION 239**

1 except as required for compliance with federal law, increase or in any way enhance
2 the benefits for employes who remain in the retirement system.

3 **SECTION 240.** Laws of 1937, chapter 396, section 1 (3) (b) is amended to read:

4 [Laws of 1937, chapter 396] Section 1 (3) (b). “City agency” shall mean any
5 board, commission, division, department, office or agency of the city government,
6 including its sewerage commission, school board, auditorium board, fire and police
7 departments, annuity and pension board, board of vocational and adult education,
8 Wisconsin Center District, housing authority, water department, Veolia Milwaukee
9 with respect to employes who are participants in the retirement system of
10 Milwaukee on the effective date of this paragraph [LRB inserts date], and public
11 school teachers’ annuity and retirement fund, by which an employe of the city or city
12 agency is paid.

13 **SECTION 241.** Laws of 1937, chapter 396, section 1 (4) (e) 2m. is created to read:

14 [Laws of 1937, chapter 396] Section 1 (4) (e) 2m. Who are in the service of a city
15 of the first class, or a city agency of a city of the first class in a county with a
16 population of at least 750,000; who are hired by the city or city agency after December
17 31 of the year that an ordinance goes into effect under s. 77.701 (1) of the statutes;
18 and who were not active employes of the city or a city agency on that date, with
19 respect to the position to which the person is hired after that date, irrespective of
20 whether the person was previously an employe of the city or a city agency. Such a
21 person may not accrue any further service under the retirement system of the city.

22 **SECTION 242.** Laws of 1937, chapter 396, section 15 (1), as created by laws of
23 1947, chapter 441, is amended to read:

24 [Laws of 1937, chapter 396] Section 15 (1) For the purpose of giving to cities of
25 the first class the largest measure of self-government with respect to pension

ENGROSSED ASSEMBLY BILL 245**SECTION 242**

1 annuity and retirement systems compatible with the constitution and general law,
2 it is hereby declared to be the legislative policy that all future amendments and
3 alterations to this act are matters of local affair and government and shall not be
4 construed as an enactment of state-wide concern. Cities of the first class are hereby
5 empowered to amend or alter the provisions of this act in the manner prescribed by
6 section 66.01 of the statutes; provided that no such amendment or alteration shall
7 modify the annuities, benefits or other rights of any persons who are members of the
8 system prior to the effective date of such amendment or alteration. In a city of the
9 first class in a county with a population of at least 750,000 that has established a
10 retirement system pursuant to this act, the city and board shall continue to amend,
11 create, and repeal ordinances and rules, administer benefits, discharge their duties
12 with respect to the retirement system, and take any other actions necessary to
13 administer the system and maintain the qualified tax status of the system under the
14 federal Internal Revenue Code until the plan is terminated under section 16A of this
15 act. The city and board may not, except as required for compliance with federal law,
16 increase or in any way enhance the benefits for employees who remain in the
17 retirement system.

18 **SECTION 243.** Laws of 1937, chapter 396, section 16A is created to read:

19 [Laws of 1937, chapter 396] Section 16A. TERMINATION OF RETIREMENT SYSTEM.
20 The retirement system shall be terminated within a practicable time after the final
21 payment has been made to members or their beneficiaries, in accordance with any
22 requirements of the federal Internal Revenue Code. At no time after July 1, 2023,
23 or the effective date of this section ... [LRB inserts date], whichever is later, may a
24 city create a retirement system under chapter 396, laws of 1937.

25 **SECTION 244. Nonstatutory provisions.**

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1 (1) NOTICE OF FILING INNOVATION GRANT PROGRAM RULES. At the same time the
2 department of revenue files with the legislative reference bureau under s. 227.20 the
3 rules promulgated under s. 79.038 (1), the department of revenue shall send a notice
4 to the legislative reference bureau for publication in the Wisconsin Administrative
5 Register that states the date on which the rules will take effect as provided in s.
6 227.22.

7 (2) REPORTS FROM TAXING JURISDICTIONS. Each taxing jurisdiction shall report
8 to the department of revenue, in the time and manner determined by the
9 department, the amount of the property taxes levied on all items of personal property
10 for the property tax assessments as of January 1, 2023.

11 (3) STATEWIDE CONCERN. Notwithstanding any provision of laws of 1937,
12 chapters 201 and 396, and subsequent amendments to those laws, the treatment of
13 ss. 13.94 (1) (w) and (1s) (c) 1s., 40.02 (48) (b) 5., 40.21 (7) (b), 59.875 (2) (a) and (c),
14 and 62.623 (1) and (3) and of laws of 1937, chapter 201, sections 1 (4), 14A, and 21,
15 and chapter 396, sections 1 (3) (b) and (4) (e) 2m., 15 (1), and 16A is a matter of
16 statewide concern and is not a matter of local affair or government.

17 (4) MILWAUKEE CITY AND COUNTY RETIREMENT SYSTEMS. As soon as possible after
18 an ordinance is adopted under s. 77.70 (2) (a) or 77.701 (1), the city of Milwaukee
19 employes' retirement system and the Milwaukee county retirement plan shall
20 submit to the legislative reference bureau for publication in the Wisconsin
21 Administrative Register a notice specifying the date the ordinance was passed.

22 (5) NOTICE DEADLINE; PARTICIPATION IN WISCONSIN RETIREMENT SYSTEM. If the
23 notice specified in sub. (4) is not received by the legislative reference bureau before
24 the first day of the 25th month beginning after the effective date of this subsection,
25 the treatment of ss. 13.94 (1) (w) and (1s) (c) 1s., 40.02 (48) (b) 5., 40.21 (7) (b), 59.875

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1 (2) (a) and (c), and 62.623 (1) and (3) and of laws of 1937, chapter 201, sections 1 (4),
2 14A, and 21, and chapter 396, sections 1 (3) (b) and (4) (e) 2m., 15 (1), and 16A is void.

3 (5f) RETIREMENT SYSTEM CLOSURE TO NEW EMPLOYEES. No provision of this act
4 may be construed or interpreted as effecting a partial termination of any plan created
5 under laws of 1937, chapter 201 or 396.

6 (5m) COUNTY JAILERS. In a county with a population of at least 750,000 that
7 elects to become a participating employer after December 31, 2023, for the purposes
8 of 2023 Wisconsin Act 4, the county shall be treated as a county that did not classify
9 county jailers as protective occupation participants as of January 1, 2024.

10 (6) PUBLIC PROTECTIVE SERVICES MAINTENANCE OF EFFORT. For 2023, a 1st class
11 city shall maintain a level of law enforcement and fire protective and emergency
12 medical service that is at least equivalent to that provided in the 1st class city on
13 April 1, 2023, as measured by the number of full-time equivalent law enforcement
14 officers, as defined in s. 165.85 (2) (c), employed by the 1st class city and the daily
15 staffing level of the paid fire department, as defined in s. 213.10 (1g), not including
16 law enforcement officers or fire fighters whose positions are funded by grants
17 received from the state or federal government. The 1st class city may use any
18 reasonable method of estimating the number of full-time equivalent law
19 enforcement officers employed by the 1st class city and the daily staffing level of the
20 paid fire department for the year, but may consider only positions that are actually
21 filled.

SECTION 245. Initial applicability.

22 (1) ELIMINATION OF THE PERSONAL PROPERTY TAX. The repeal of ss. 60.85 (1) (f),
23 66.1105 (2) (d), 70.043, 70.11 (42), 70.47 (15), 70.53 (1) (a), 71.07 (5n) (a) 5. d., 71.28
24 (5n) (a) 5. d., 76.07 (4g) (a) 11. and 12., and 76.69; the renumbering and amendment
25

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1 of s. 77.51 (12t); the amendment of ss. 26.03 (1m) (b) (intro.), 33.01 (9) (a), (am) 1. and
2 2., (ar) 1., and (b) 1., 60.85 (1) (h) 1. c. and (o), 66.0435 (3) (c) 1. (intro.) and (g) and
3 (9), 66.1105 (2) (f) 1. c. and (i) 2., 66.1106 (1) (k), 70.02, 70.04 (1r), 70.05 (5) (a) 1.,
4 70.10, 70.13 (1), (2), (3), and (7), 70.15 (2), 70.17 (1), 70.174, 70.18 (1) and (2), 70.19,
5 70.20, 70.21 (1), (1m) (intro.), and (2), 70.22 (1) and (2) (a), 70.27 (1), (3) (a), (4), (5),
6 and (7) (b), 70.29, 70.30 (intro.), 70.34, 70.345, 70.35 (1), (2), (3), (4), and (5), 70.36
7 (1) and (2), 70.43 (2), 70.44 (1), 70.47 (7) (aa), 70.49 (2), 70.50, 70.52, 70.65 (2) (a) 2.
8 and (b) (intro.), 70.68 (1), 70.73 (1) (b), (c), and (d), 70.84, 70.855 (1) (intro.), (a), and
9 (b), 70.995 (1) (a), (4), (5), (7) (b), (8) (b) 1., and (12) (a), 71.07 (5n) (a) 5. a. and 9. (intro.)
10 and a. and (d) 2., (6e) (a) 5., and (9) (a) 3., 71.17 (2), 71.28 (5n) (a) 5. a. and 9. (intro.)
11 and a. and (d) 2., 71.52 (7), 73.01 (5) (a), 76.02 (1), 76.03 (1), 76.07 (2) and (4g) (a) 10.
12 and 13., 76.125 (1), 76.24 (2) (a), 76.31, 76.82, 77.04 (1), 77.54 (20n) (d) 2. and 3. and
13 (57d) (b) 1., 77.84 (1), 78.55 (1), 174.065 (3), 815.18 (3) (intro.), and 978.05 (6) (a); and
14 the creation of 60.85 (5) (j), 66.1105 (5) (j), 66.1106 (4) (e), 70.015, 70.111 (28), 70.17
15 (3), 70.995 (5n), 71.07 (5n) (a) 9. c., 71.28 (5n) (a) 9. c., 76.025 (5), 76.074, 77.51 (12t)
16 (a) to (c), 79.0965, and 706.05 (2m) (b) 3. first apply to the property tax assessments
17 as of January 1, 2024.

18 (2) **FIXED GUIDEWAY TRANSPORTATION SYSTEMS.** The treatment of s. 66.1105 (2) (f)
19 2. e. first applies to a tax incremental district in existence on the effective date of this
20 subsection.

21 (3) **SCHOOL AND SCHOOL DISTRICT ACCOUNTABILITY REPORT.** The treatment of s.
22 115.385 (1) (e) first applies to the school and school district accountability report
23 published for the 2024-25 school year.

24 (4f) **FIRE AND POLICE COMMISSION.** The treatment of s. 62.50 (1h) and (1j) first
25 applies to a vacancy on the board of fire and police commissioners that occurs on the

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1 effective date of this subsection, except that if the board has a member with
2 professional law enforcement experience and a member with professional fire
3 fighting experience, the treatment of s. 62.50 (1h) and (1j) first applies to the
4 vacancies created by the expiration of the terms of those members or a vacancy
5 created by the death, resignation, or removal of those members.

6 **SECTION 246. Effective dates.** This act takes effect on the day after
7 publication, except as follows:

8 (1) The treatment of ss. 13.94 (1) (w) and (1s) (c) 1s., 40.02 (48) (b) 5., 40.21 (7)
9 (b), 59.875 (2) (a) and (c), and 62.623 (1) and (3) and of laws of 1937, chapter 201,
10 sections 1 (4), 14A, and 21, and chapter 396, sections 1 (3) (b) and (4) (e) 2m., 15 (1),
11 and 16A takes effect on January 1 of the year following the year that an ordinance
12 is adopted under s. 77.70 (2) (a) or 77.701 (1).

13 (2) The treatment of s. 256.15 (1) (ij), (4) (a) 4., (4m) (d), (8) (b) 3., (bm), and (fm),
14 and (10m) takes effect on the first day of the 7th month beginning after publication.

15 (3) The treatment of ss. 25.17 (1) (jf), 25.491, 49.45 (51), 59.52 (25), 59.605 (3)
16 (c), 60.34 (1) (a), 61.26 (2) and (3), 62.09 (9) (a) and (e), 62.13 (1), (2) (b), and (2m)
17 (title), (a), and (b), 66.0144, 66.0602 (1) (am) and (3) (a) and (b), 66.0607 (1), 66.0608
18 (1) (fm), (2), (2m), (3), and (4), 70.119 (3) (c), 73.03 (77), 79.01 (1) and (2d), 79.015,
19 79.02 (2) (b) and (3) (a) and (e), 79.035 (title), (4) (c) 2., (d) 2., (e) 2., (f) 2., (g), (h), and
20 (i), (6), and (8), 79.036, 79.037, 79.038, 79.039, 79.05 (2) (c) and (3) (d), 115.385 (1) (e)
21 and (1g) (g), 252.03 (2j), and 256.35 (3s) (bm) 5., the renumbering of s. 66.0608 (title),
22 the amendment of s. 79.035 (5), and the creation of s. 66.0608 (title) take effect on
23 July 1, 2024.

